ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

Town of Merrimac

For the Year Ending December 31

1945

AMESBURY, MASS.
Amesbury Publishing Co., Inc.
1946

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DIRECTORY OF TOWN OFFICERS 1945

ELECTED OFFICERS

Moderator
Clifford R. Howe

Selectmen
Ralph L. Buzzell Kenneth E. Haskell Hazen M. Emery

Board of Public Welfare
Hazen M. Emery Ellen M. Wallace Harriett F. Bigelow

Assessors

Clifford R. Howe	Term Expires 1948
George B. Crofut	Term Expires 1947
Roscoe Child	Term Expires 1946

Town Clerk
C. Howard Phillips

Tax Collector
Wilfred G. Journeay

Town Treasurer
Roy C. Journeay

Municipal Light Commissioners

Charles A. Lancaster	Term Expires 1948
George F. Wilde	Term Expires 1947
Dale W. Blackden	Term Expires 1946
*Ulysses N. Corson	Term Expires 1946

*To fill out remainder of year 1945

Board of Water Commissioners

Charles A. Lancaster	Term Expires 1948
George F. Wilde	Term Expires 1947
Dale W. Blackden	Term Expires 1946
*Ulysses N. Corson	Term Expires 1946

*To fill out remainder of year 1945

School Committee

Annie L. Tucker ..... Term Expires 1948
Howard DeLong ..... Term Expires 1947
Willard T. Kelly ..... Term Expires 1946

Trustees of Cemetery

E. Clifton Hargraves ..... Term Expires 1948
Charles A. Lancaster ..... Term Expires 1947
Cecil E. Welch ..... Term Expires 1946

Trustees of Public Library

Abbie W. Sargent ..... Term Expires 1948
Grace F. Gibbs ..... Term Expires 1948
Ethel B. Whiting ..... Term Expires 1947
Barbara N. Adams ..... Term Expires 1947
Alvin F. Heath ..... Term Expires 1946
Chester E. Whiting ..... Term Exipres 1946

Trustees of Kimball Park

Herbert C. McIlvin ..... Term Expires 1948
John W. Kirkpatrick ..... Term Expires 1947
Arthur D. Lockwood ..... Term Expires 1946

Playground Commissioners

Leon L. Dow ..... Term Expires 1950
Howard W. Hall ..... Term Expires 1949
Edgar P. Sargent ..... Term Expires 1948
George D. Currier ..... Term Expires 1947
William C. Rafferty ..... Term Expires 1946

Constables

Edward J. O'Keefe ....Leon L. Dow George W. Goldsmith

Surveyors of Lumber and Measurers of Wood and Bark

Ralph L. Buzzell Edson C. Walker Richard E. Sargent

Tree Warden

Samuel C. Doust

CIVIL SERVICE TENURE

Chief of Police Edward J. O'Keefe

OFFICERS APPOINTED BY SELECTMEN

Night Watchman

Alden B. Morse

Special Police

Clayton Turner John P. Gilmore Leon L. Dow
Almon Pickard Roscoe Child Clarence O. Libby
Rodney Fitzgerald George W. Goldsmith Louis B. Davis
John Hutchins Harold M. Waterhouse
William L. Andrews Alexander M. Sullivan

Sworn Weighers

Ralph L. Buzzell Benjamin F. Sargent David W. Stewart
Charles A. Follansbee Byron H. Sargent
George L. Sargent Mrs. A. Elizabeth Ryerson
Mrs. Isabel C. Knight

Town Accountant

W. Harold Whiting

Fence Viewers

Loren E. Wallace E. Palmer Sargent

Public Health Nurse

Mrs. Cecile C. Sargent

Dog Officer

Clifton V. Bixby

Engineers of Fire Department

Louis B. Davis Harry E. Ryerson Charles E. Bridges

Inspector of Milk, Slaughtering and Animals

George R. Hoyt

Inspector of Wires

Ulysses N. Corson

Sealer of Weights and Measures
Harold M. Waterhouse

Moth Superintendent
Samuel C. Doust

Forest Fire Warden
Louis B. Davis

Burial Agent
Roscoe Child

Superintendent of Streets
Joseph W. Bray

Town Forest Committee

James T. Colgan ..... Term Expires 1947
Samuel C. Doust ..... Term Expires 1948
Russell B. Kelly ..... Term Expires 1946

Registrars of Voters

George W. Berry
Isaac Williams
James P. Flynn
C. Howard Phillips

Janitor of Town Hall
Guy Sheldon

JURY LIST

The following Jury List for the calendar year beginning July 1, 1945, was prepared by the Merrimac Selectmen in compliance with Chapter 234, Section 4, of the General Laws and adopted June 25, 1945.

Harold E. Anderson, Nichols St., Service Man.
Lloyd W. Buzzell, East Main St., Bus Mechanic.
Walter I. Colby, West Main St , Service Station Prop.
Theodore R. Chase, Church St., Supt. Wood Heel.
Ulysses N. Corson, West Main St., Service Foreman.
George D. Currier, Prospect Hill, Leather Sorter.
Harold A. Dunnells, West Main St., Retired.
Charles A. Follansbee, Forest St., Bookkeeper.
Frederick E. Gibbs, Locust St., Shoe Cutter.
Ralph K. Hawkes, Green St., Bus Operator.
John Hughes, School St., Bus Mechanic.
John W. Kirkpatrick, Church St., Bus Mechanic.
Burton C. Lafavor, Lincoln St., Salesman.
Clement L. Lockwood, Woodland St., Store Owner.
Charles E. Morse, Church St., Retired.
Almon E. Pickard, East Main St., Radio Repairer.
Lincoln M. Ross, Birch Meadow Rd., Shoe Worker.
Glen I. Blackden, Green St., Navy Yard Worker.
George E. Smith, Broad St., (Port) Shoe Worker.
George W. Smith, East Main St., Last Remodeller.
Arthur G.Trefethen, Walnut St., Painter.
Charles J. Vincent, Currier Ave., Navy Yard
Charles A. Wallace, Central St., Stock Clerk.
Loren H. Wallace, Winter St., Boat Builder.
Elbert E. McConnell, Summer St., Defense Worker.
Irving M. Manning, Locust Grove Avenue, Defense Worker.
Wilfred G. Journeay, Grove St., Insurance Agent.
Harry A. Pease, Main St., Real Estate Agent.

In Memoriam

GEORGE F. WILDE

1882—1945

Merrimac Water and Light
Commissioner 1932-1945

JOHN W. GROCUT

1859—1945

Chief of Merrimac Fire Department
1907, 1908, 1909, 1910, 1911

HARRY A. MORGAN

1881—1945

Merrimac Cemetery Trustee
1936-1937 and 1938

In Memoriam

EDGAR P. SARGENT

1861—1945

President Merrimac Savings Bank 25 years.

Merrimac Forest Warden many years.

Surveyor of Lumber and Measurer of Wood and Bark 1910-1934.

ARTHUR W. CHASE

1856—1945

Merrimac Public Library Trustee

1896, 1897, 1898

Member of Merrimac Board of Registrars of Voters

1895-1903

SELECTMEN'S REPORT

To the Citizens of the Town of Merrimac:

The seventieth annual report of the Town of Merrimac is herewith presented for your consideration in accordance with Chapter 40, Section 49, of the General Laws of Massachusetts.

The Board of Selectmen organized for the year 1945 with the following officers:—

Chairman ..... Ralph L. Buzzell
Clerk ..... Kenneth E. Haskell
Other Member ..... Hazen M. Emery

The Board also organized with the same officers as a Board of Health and Soldiers Relief Commission. W. Harold Whiting was designated as Agent of the Board of Health.

This past year we have been able to again meet all our bills without having to borrow any funds through revenue loans, and also to finish the year with a good cash balance.

We as a board have tried to conduct the affairs of the Town in as economical manner as possible, and still carry out the various duties that you have instructed us to do, by your votes at the annual meeting of March, 1945.

We wish to express our thanks to the Division of Accounts, Department of Corporations and Taxation, for their help and advice during the past year and also to express our appreciation to W. Harold Whiting who by his work and co-operation during the past year in not only efficiently performing his various duties as Town Accountant but in assisting us in many various other ways, has been

very helpful. We also wish to thank all departmental heads who have been so kind as to assist in many ways during the past year.

RALPH L. BUZZELL
KENNETH E. HASKELL
HAZEN M. EMERY
Board of Selectmen.

ANNUAL REPORT OF THE MERRIMAC BOARD OF PUBLIC WELFARE

To the Citizens of the Town of Merrimac:

The Members elected to the Board of Public Welfare for the year 1945 organized as follows—

Chairman ..... Hazen M. Emery
Clerk ..... Ellen M. Wallace
Member ..... Harriett F. Bigelow

Again this past year we have been able to stay within our appropriation and at the same time allow a transfer of $2,500.00 to be made to another department. We are therefore of the opinion that we may further decrease our appropriation for the year 1946.

The Aid to Dependent Children branch of our relief program will call for an increase due to new cases that have been added to our rolls.

We as a board wish to thank all Federal, State and local departments who have helped us to administer relief in Merrimac during the past year.

Respectfully submitted,

HAZEN M. EMERY
HARRIETT F. BIGELOW
ELLEN M. WALLACE
Board of Public Welfare.

REPORT OF MERRIMAC BUREAU OF OLD AGE ASSISTANCE

To the Citizens of the Town of Merrimac:

The Old Age Assistance Bureau for the year 1945 organized as follows—

Chairman ..... Hazen M. Emery
Clerk ..... Harriett F. Bigelow
Member ..... Ellen M. Wallace

During the past year the board have handled the following number of cases—

Active cases January 1, 1945	96
New cases added during the year 1945	9
Cases closed in 1945	11
Active cases December 31, 1945	94

The detailed account of expenditures and receipts for the past year is shown in the Town Accountant's report.

The board hopes to be able to function in the coming year as economically as in this past year, and are therefore recommending the same amount be appropriated for 1946, as was spent in 1945.

Respectfully submitted,

HAZEN M. EMERY
HARRIETT F. BIGELOW
ELLEN M. WALLACE
Merrimac Bureau of Old Age Assistance.

APPROPRIATIONS MADE IN 1945

Gentlemen:

I submit the following list of appropriations made at the Annual Town Meeting of the Town of Merrimac, for the year 1945, held March 5, 1945:—

Moderator	$ 12.00
Selectmen, (Chairman)	450.00
Selectmen, (Clerk)	125.00
Selectmen, (Other)	100.00
Selectmen's Departmental Expenses	400.00
Board of Public Welfare, (Chairman)	200.00
Board of Public Welfare, (Clerk)	200.00
Board of Public Welfare (Other)	100.00
Town Accountant, (Salary)	1,820.00
Town Accountant, (Expenses)	125.00
Treasurer, (Salary)	500.00
Treasurer, (Expenses)	800.00
Tax Collector, (Salary)	875.00
Tax Collector, (Expenses)	500.00
Assessors, (Chairman)	320.00
Assessors, (Other Two at $200.00 each)	400.00
Assessors, (Expenses)	225.00
Town Clerk, (Salary)	225.00
Town Clerk, (Expenses)	100.00
Registrars of Voters	112.50
Town Hall, (Janitor Salary of Town Offices)	240.00
Town Hall, (Maintenance)	1,200.00
Town Hall, (Repairs)	100.00
Bonding Town Officers	315.00
Election Officers	220.00
Police	4,300.00
Fire Engineers, (Salary, Chief)	150.00
Fire Engineers, (Clerk)	125.00
Fire Engineers, (Other Member)	100.00

Fire Department	3,500.00
Sealer of Weights and Measures, (Salary)	100.00
Sealer of Weights and Measures, (Expenses)	15.00
Inspector of Wiring, (Salary)	90.00
Inspector of Wiring, (Expenses)	5.00
Dog Officer, (To cover fees)	100.00
Moth Department	1,025.00
Tree Warden	500.00
Town Forest	400.00
Forest Fire Warden	150.00
Board of Health	1,250.00
Health Nurse and Expense	1,200.00
Inspector of Animals, (Salary)	100.00
Inspector of Animals, (Expense)	5.00
Inspector of Slaughtering, (Salary)	20.00
Inspector of Slaughtering, (Expense)	5.00
Inspector of Milk, (Salary)	20.00
Inspector of Milk, (Expense)	5.00
Essex County T. B. Hospital	710.35
Snow and Washouts	4,500.00
Sidewalks, Railings and Bridges	100.00
Rocks Bridge	650.00
Street Lights	4,680.91
State Aid	120.00
Public Welfare	6,500.00
Soldiers' Relief	3,600.00
Aid to Dependent Children	3,000.00
Old Age Assistance	25,000.00
School Committee, (Chairman)	50.00
School Committee, (Clerk)	75.00
School Committee, (Other Member)	50.00
School Department	34,375.00
Public Library	1,000.00
Memorial Day	170.00
Vocational Aid	300.00
Lighting Town Buildings	345.91
Insurance	2,300.00
Reserve Fund	500.00
Interest	500.00
Cemeteries	2,000.00

Vital Statistics	90.00
Water in Town Buildings	290.62
Printing Town Reports	297.00
Taking of Census	150.00
	$114,184.29
Playground, Article No. 8	400.00
Tax Title Repairs, Article No. 10	100.00
Highway Work, (Thickly Settled Streets) Article No. 12	500.00
Registrars of Voters, expense (Chapter 427-440) Article No. 13	250.00
Local Rationing Board Expenses, Article No. 15	200.00
Legal Suits, (Expenses), Article No. 17	400.00
Chapter 90, Highway, Article No. 18	1,000.00
Repairs, in or on Town Hall, Article No. 19	500.00
Chapter 81, Highway, Article No. 21	4,800.00
Prepare Plans for Sewer, Article No. 25	1,000.00
Fire Hose, Article No. 28	575.00
Total	$123,909.29

C. HOWARD PHILLIPS
Town Clerk.

REPORT OF THE CHIEF OF POLICE

To the Honorable Board of Selectmen:
Gentlemen:

As Chief of the Police Department of the Town of Merrimac, I hereby submit my annual report of the Department for the year 1945:

Miscellaneous Business

Automobiles stolen and recovered here	2
Assistance to other Police Departments	9
Assistance to Medical Examiner	1
Complaints investigated	182
Doors and windows found open and secured	22
Days at District Court (Chief)	32
Days at Superior Court (Chief)	1
Days at District Court (Patrolman)	1
Days at District Court (Special Police)	10
Disturbances suppressed without arrest	8
Defects in sidewalks and streets reported	2
Escorts furnished processions	1
Injured and sick persons assisted	18
Lights furnished dangerous places	3
Lost and runaway children returned to parents	8
Messages delivered	67
Number of assignments to Officers	229
Witness subpoenas served	4
Wires down and reported	2
Lights burning in buildings and reported to owners	10

Number of Arrests for the Year

Male	61
Female	8
Total	69

Resident	46
Non-resident	23

I desire to thank the Honorable Board of Selectmen, His Honor, Judge Charles I. Pettingell, the Associate Justices, Clerk of the District Court, the Probation Officer, the Officers of the Department, the Superintendent of Light and Water Department, and the Citizens of the Town for their kindly co-operation during the past year.

Respectfully submitted

EDWARD J. O'KEEFE
Chief of Police.

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The following is my report for the year 1945:

	Adjusted	Sealed
Platform over 10,000 lbs.		1
Platform 100-5,000 lbs	2	9
Counter under 100		6
Spring 100 lbs. or over		2
Spring under 100 lbs.	4	12
Computing under 100		9
Personal Slot		1
Tank Truck Meter System,	1	3
Gasoline Meter System		8
Kerosene Meter Pump		1
	7	52

Fees collected, $18.55.

HAROLD M. WATERHOUSE,
Sealer of Weights and Measures.

1945 MERRIMAC FIRE ALARM

Emergency fire alarm telephone number 2211.

Emergency phone 2211 should be used for fire calls only. If for any reason line is out of order, dial operator and ask for EMERGENCY OPERATOR.

In all cases give your name and location of fire.

3-3 Chief's Call.
4 Mass, N. E. Bus Garage, East Main St.
5 Merrimac Square.
12 Locust St., opposite Green St.
13 J. B. Judkins Co., Main St.
14 Main St., near residence of William H. Franklin.
15 Birch Meadow Rr., and Main St., to Merrimac-Haverhill line.
16 Woodland and Grove Sts.
17 School and Pleasant Sts.
18 School and Mill Sts.
21 East Main St., Bear Hill Rd., to Merrimac-Amesbury line.
23 East Main St., near store of Leo Noone.
24 Church St., opposite Maple St.
25 Liberty and Mechanic Sts.
26 Summer and Prospect Sts.
27 Church St., near residence of Charles H. Staples.
28 Sawyer and Nichols Sts.
31 Pleasant St., Merrimacport.
32 Merrimac St., near residence of George H. Whitcomb.
34 Merrimac St., Merrimacport.
35 High St., near William S. Tuckwell Foundry.
36 Merrimac and Broad Sts., Merrimacport.
41 Lake Attitash Park.
51 Locust and Walnut Sts.
52 Lower Locust St., Haverhill-Merrimac line.
62 Birch Meadow Rd. and Hadley District.

Telephone No box.
71 Bear Hill Rd., Newton, N. H., line.
Telephone No box.
72 West Shore Lake Attitash.
2 Recall—all out—also All Clear Air Raid.

No School Signals

7:15 A. M. 11-11-long pause-1. No school in grades only.
7:15 A. M. 11-11-11. No school in High and Grade Schools.
11:20 A. M. Same signals. One session.
12:30 P. M. Same signals. No school in afternoon.
Police Call 1-1-1.
Boy Scouts—10 Blasts.

REPORT OF BOARD OF ENGINEERS

Merrimac, Mass., January 26, 1946

To the Honorable Board of Selectmen:

The Board of Fire Engineers submit for the year ending December 31, 1945:

Number of Alarms	77
Fire Loss	$1,437.00

We recommend that the sum of $3,500.00 be appropriated for the salaries and general maintenance of the department.

We recommend that the Town vote to raise and appropriate a sum of money to cover the outside walls and paint the trim of the Central Fire Station.

We recommend that the Town vote to raise and appropriate a sum of money to purchase 500 feet of Fire Hose.

Respectfully submitted,

LOUIS B. DAVIS
CHARLES E. BRIDGES
HARRY E. RYERSON
Board of Engineers.

PUBLIC HEALTH NURSE'S REPORT FOR 1945

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The Public Health Nurse's report for the year 1945 is as follows—

	Cases	Visits
Accidents	2	2
Acute Jaundice	1	4
Arthritis	1	3
Blindness	1	3
Carcinoma	2	31
Cellulitis	3	36
Consultation	1	1
Colitis	3	83
Colostomy	1	207
Cystitis	1	8
Deaths	5	7
Diabetic	2	4
Eczema	1	4
Gastritis	2	5
Grippe	3	6
Heart Disease	4	319
Head Injury	1	1
Hemorrhoids	1	20
Hardening of Arteries	2	86
Infirm	4	205
Intestinal Flu	3	7
Maternity	3	9
Measles	1	4
Muscular Disorder	1	48
Neurotic	1	3
Pneumonia	1	7
Rhinitis	1	2
Sarcoma	1	84

Shingles	3	17
Shock	3	15
Tonsilitis	1	1
Uremia	1	5
Varicose Veins	1	4
Vulna Abscess	1	3
	63	1244

I have investigated and reported all communicable diseases.

I have taken patients to the Amesbury Hospital.

I have investigated to the best of my ability, the mothers under the Emergency Maternity and Infant Care.

Respectfully submitted,

CECILE C. SARGENT, R. N.,
Public Health Nurse.

REPORT OF INSPECTOR OF MILK, ANIMALS, AND SLAUGHTERING

To the Honorable Board of Selectmen, and the Citizens of the Town of Merrimac:

I hereby report for the year 1945:

Number of barns inspected	34
Number of cattle inspected	293
Number of swine inspected	10
Number of goats inspected	21
Number of sheep inspected	10
Inspection of slaughtering: Hogs	48

Licenses issued:

Store licenses for the sale of milk and cream	4
Store licenses for the sale of Oleomargarine	4
Dealer licenses for the sale of milk and cream	12
Milk dealers permit for the sale of Grade A Milk	1

Milk producers permit for the producing of Grade A milk 1
License fees collected and turned over to Town Treasurer 20
Licenses at .50—$10.00

Mileage: 166 miles at 5c per mile—$8.30.

Respectfully submitted,

GEORGE R. HOYT,
Inspector of Milk, Animals, Slaughtering.

REPORT OF CEMETERY COMMISSION

We hereby submit a report of the developments in the department during the year 1945.

It was very difficult to keep the cemeteries in their usual fine condition on account of scarcity of help and high wages; and with one hundred and eighty Perpetual Care lots with between one hundred and twenty and thirty private lots, it has been no small job.

With some thirty-four thousand dollars deposited in the Merrimac Savings Bank, the interest on same to be used for care of Perpetual Care lots at a small interest rate which we think will be smaller in 1946, it has been hard for the Commission to care for some of these lots as the interest on the Trust Fund for any particular lot only applied to said fund.

We are returning to the Town from seven to eight hundred dollars which has been received for care of private lots and opening graves.

So we feel that the appropriation we ask for 1946 should be granted without question.

Respectfully submitted,

CHARLES A. LANCASTER,
E. C. HARGRAVES,
CECIL WELCH.

REPORT OF THE BOARD OF ASSESSORS

To the Citizens of Merrimac:

The Board of Assessors submit the following report for the year 1945:

Recapitulation

Town Appropriations	148,453.94	
Overlay Deficit	1,478.04	
State Tax	2,176.00	
State Parks and Reservations	86.90	
State Audit Tax	189.55	
County Tax	3,507.25	
T. B. Hospital	710.35	
Overlay for 1945	3,091.16	
		$160,293.19

Estimated Receipts

Income Tax	$ 7,963.25
Corporation Tax	4,973.29
Gasoline Tax	3,372.35
Motor Vehicle Excise Tax	3.025.35
Licenses	1,264.00
Fines	39.00
Special Assessments	168.18
Grants and Gifts	3,340.54
General Government	1,184.00
Protection of Persons and Property	.50
Health and Sanitation	180.00
Charities	2,101.00
Old Age Assistance	14,537.80
Old Age Tax (Meals)	952.15
Schools	3,840.54
Library	89.14
Cemeteries	765.50

Interest on Taxes	1,395.74	
Available Funds	35,281.82	
		$ 84,474.15
Net amount to be raised		$ 75,819.04

821 Poll Taxes	$ 1,642.00	
Personal Property: $114.990, at $42.00	4,829.58	
Real Estate: $1,651,130.00, at $42.00	69,347.46	
		$ 75,819.04

Table of Aggregates

Value of real estate	$1,651,130.00
Value of personal property	144,990.00
Value of automobiles	144,540.00
Number of automobiles	674
Number of horses	23
Number of cows	181
Number of other neat cattle	36
Number of fowl	6,120
Number of houses	761
Number of acres of land assessed	4,840
Value of stock in trade	18,500.00
Value of machinery	55,030.00
Value of live stock	19,860.00
Value of other tangible personal property	21,600.00

Respectfully submitted,

GEORGE B. CROFUT,
CLIFFORD R. HOWE,
ROSCOE CHILD,
Board of Assessors.

REPORT OF TOWN CLERK

January 23, 1946

To the Honorable Board of Selectmen
Merrimac, Mass.

Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit my annual report for the year 1945:

Births

Number of Births Recorded	32
Males	14
Females	18
Father, Native Born	30
Mother, Native Born	31
Father and Mother, Both Native Born	29
Father and Mother, Both Foreign Born	0
Mixed Parentage	3

Marriages

Number of Marriages Recorded	37
First Marriage of Groom	30
First Marriage of Bride	30
Grooms, Native Born	36
Brides, Native Born	36
Grooms, Foreign Born	1
Brides, Foreign Born	1
Average Age of Groom	28 years, 0 months, 19 days
Average Age of Bride	25 years, 1 month, 8 days

Deaths

Number of Deaths Recorded	24
Males	16
Females	8

Under 5 Years	0
Males, Native Born	11
Females, Native Born	5
Males, Foreign Born	5
Females, Foreign Born	3
Of Native Parentage	8
Of Mixed Parentage	3
Average Age	78 years, 8 months, 10 days
Oldest Person	101 years, 2 months, 23 days

Licenses

Number of Dogs Licensed (including 10 Military Licenses)	180
Males	145
Females	25
Sporting Licenses Issued	175
Minors Sporting Licenses Issued	28

Respectfully submitted,

C. HOWARD PHILLIPS,
Town Clerk.

REPORT OF TOWN TREASURER

To the Citizens of the Town of Merrimac:

The balances, receipts and disbursements for the year 1945 were as follows:

Balance January 1, 1945	$ 68,963.47	
Receipts to January 1, 1946	222,746.83	
		$291,710.30
Payments on Warrants	$217,263.15	
Balance January 1, 1946	74,447.15	
		$291,710.30

Respectfully submitted,

ROY C. JOURNEAY,
Town Treasurer.

ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their forty-second Annual Report for the year ending December 31, 1945.

Two services have been added during the year making a total of 995 lighting services and 14 power services, now installed.

Estimate of Expense

Gross Expense of Operating	$ 35,500.00	
Depreciation (3% on $82,910.63)	2,487.32	
Total		$ 37,987.32

Estimated Income

From Private Consumers	$ 38,000.00	
From Municipal Buildings	358.88	
From Street Lights	4,306.77	
Total		$ 42,665.65

Cost of Construction

Substation Equipment	$ 650.00	
Poles, Fixtures and Overhead Conductors	46,582.62	
Meters	9,224.76	
Transformers	18,407.48	
Street Lighting Equipment	5,306.18	
Transportation Equipment	2,739.58	
		$ 82,910.62

Expended for Construction

Construction and Materials	$ 2,708.06
Transportation Equipment	280.94
Meters	288.09

Line Transformers	818.07	
Total		$ 4,095.16

Expended for Operation Expenses

Electric Energy Purchased	$ 20,799.10	
Station Wages	746.70	
Station Expense	350.00	
Meter and Transformer Operation	256.89	
Maintenance of Transmission and Dist. Lines	3,579.01	
Operation and Maintenance of Street Lights	682.43	
Commercial Salaries and Expense	589.40	
Salaries of Municipal Light Board and Manager	1,512.88	
Office Salary	1,040.00	
General Office Supplies and Expense	758.68	
Insurance	263.89	
Transportation Expense	443.09	
Miscellaneous Expense	44.53	
		$ 31,066.60
Total Expended for Construction and Maint.		$ 35,161.76
To Depreciation Fund	$ 445.00	
Consumers Deposits Returned	115.00	
Returned to Town	1,958.74	
Total		$ 2,518.74
Grand Total		$ 37,680.50

Balance Sheet

Construction and Operating Fund, January 1, 1945	$ 1,958.74
Consumers' Deposit Fund, January 1, 1945	763.65
Depreciation Fund, January 1, 1945	30,280.18
Received from Light and Power Sales	34,673.51

Received from Miscellaneous Sales	781.57	
Received from Town Appropriations	5,026.82	
Interest Income	586.56	
Consumers' Deposits	170.00	
Total		$ 74,241.03
Construction, Materials and Renewals	$ 4,095.16	
Maintenance and Operating Expenses	31,066.60	
Consumers' Deposits Returned	115.00	
Returned to Town	1,958.74	
Depreciation Fund, January 1, 1946	31,311.74	
Construction and Operating Fund January 1, 1946	4,875.14	
Consumers' Deposit Fund, January 1, 1946	818.65	
Total		$ 74,241.03

The Municipal Light Board,

CHAS. A. LANCASTER,
DALE W. BLACKDEN,
ULYSSES N. CORSON.

REPORT OF THE TOWN FOREST COMMITTEE

To the Honorable Board of Selectmen

Report of the Town Forest Committee for the year ending Jan. 1, 1946.

Four hundred dollars was appropriated for use of the Town Forest Committee.

For clearing, pruning Fire Lane	$117.90
For weeding, clearing 20 acres pine	135.20
	$253.10
Balance	146.90

We have a balance of $146.90 which we expected to use for cutting cordwood but we were unable to get anyone to cut the wood, even at the high prevailing price which is being paid so we are returning the balance to the Town with the expectation that prices and manpower will be in better condition another year.

Respectfully submitted,

JAMES T. COLGAN,
RUSSELL B. KELLY,
SAMUEL C. DOUST,
Town Forest Committee.

ANNUAL REPORT OF THE BOARD OF WATER COMMISSIONERS

The Board of Water Commissioners herein submit their forty-second Annual Report for the year ending December 31, 1945.

Three services were installed during the year, making a total of 690 active services.

Estimates for the Ensuing Year

Gross Expense of Operating	$ 10,500.00	
Construction	1,500.00	
Total		$ 12,000.00

Estimated Income

Water Rates	$ 12,500.00	
Miscellaneous Income	1,000.00	
Total		$ 13,500.00

Expended for Maintenance

Maintenance and Repairs	$ 2,159.44
Power and Fuel	2,758.66
Station Supplies and Expense	116.59

Station Wages	1,195.40	
Salaries of Supt. and Commissioners	1,011.44	
Office Salary	897.00	
Office Expense	345.57	
Truck Expense	136.12	
Insurance	417.23	
Miscellaneous	179.50	
Total		$ 9,216.95
Returned to Town	3,068.08	
Total		3,068.08
Total Expended for Maint. & Ret. to Town		$ 12,285.03

Monthly Pumping Report

	Gallons Pumped	Hours Pumped
January	7,640,000	208
February	6,580,000	180
March	7,130,000	195
April	7,120,000	196
May	7,340,000	202
June	7,760,000	214
July	8,550,000	233
August	9,390,000	256
September	9,230,000	252
October	9,130,000	249
November	8,270,000	229
December	8,530,000	230
Total Gallons Pumped	96,670,000	

Balance Sheet

General Cash Balance, Jan. 1, 1945	$ 7,123.92	
Water Rates Collected	11,176.47	
Miscellaneous Income	650.33	
Total		$ 18,950.72
Expended for Construction and Maintenance	$ 12,285.03	

General Cash Balance, Jan. 1, 1946	6,665.69	
Total		$ 18,950.72

Board of Water Commissioners,

DALE W. BLACKDEN,
ULYSSES N. CORSON,
CHAS. A. LANCASTER.

REPORT OF TRUSTEES OF KIMBALL PARK

To the Citizens and Selectmen of the Town of Merrimac:

As Trustees of Kimball Park, we submit the following report:

Active Account

Received:		
Cash on hand January 1. 1945	None	
From Weed Fund	$ 40.00	
From Kimball Fund	30.00	
		$ 70.00
Expended:		
Labor and care of grounds	$ 70.00	
		$ 70.00

Trust Funds

Balance Weed Fund, Jan. 1, 1945	$ 2,031.11	
Balance Kimball Fund, Jan. 1, 1945	1,030.32	
Interest Weed Fund 1945	40.82	
Interest Kimball Fund 1945	20.70	
		$ 3,122.95
Withdrawn from Weed Fund	$ 40.00	
Withdrawn from Kimball Fund	30.00	
Balance Weed Fund Jan. 1, 1946	2,031.93	
Balance Kimball Fund Jan. 1, 1946	1,021.02	
		$ 3,122.95

Respectfully submitted,

ARTHUR D. LOCKWOOD,
HERBERT C. McILVIN,
JOHN W. KIRKPATRICK.
Trustees of Kimball Park.

REPORT OF THE PLAYGROUND COMMISSION

For the Year 1945

The Playground Commission has held several meetings during the year and has concentrated their efforts toward making a usable baseball diamond where the backstop now stands.

An engineer was hired to make a study and present plans and specifications for this work. At the present time the land is covered with water and drainage is badly needed; it will be necessary to drain, lay out and grade and loam the area before it can be used as a baseball diamond. The article for $3,500 inserted in the warrant for 1946 is for this purpose.

The playground equipment already owned by the Town was set up and available for use throughout the summer and the field was mowed for use as a temporary baseball diamond several times.

We feel that the engineering performed on the baseball diamond, even though it may not be used immediately, will be valuable when the Town sees fit to provide their young people with a place to play baseball worthy of a town that is alive and prospering.

LEON L. DOW,
EDGAR P. SARGENT,
GEORGE D. CURRIER,
HOWARD W. HALL.

REPORT OF THE INSPECTOR OF WIRES

January 25, 1946

Town of Merrimac
Merrimac, Mass.

To the Selectmen and Citizens of the Town of Merrimac:

I hereby submit my report for the year 1945.

Inspection of Entrance Changes	12
Factory Inspection	4
Resident Inspection	40
New Service Inspection	18
Motor Inspection	4
Assisting Light Dept. Mgr.	5
Gas Station Inspection	2
Wiring Found Defective	8
Out Door Signs	2
Oil Burners Inspection	6

I wish to thank the Municipal Light Board, Mr. Louis Davis, its Manager, also the Citizens of the Town for their cooperation.

ULYSSES N. CORSON,

Inspector of Wires.

REPORT OF DOG OFFICER

To the Selectmen:

I hereby report that I have caught, confined and disposed of the following dogs:

Males

Feb. 22, 1945	$4.00
Feb. 24, 1945	4.00

March 2, 1945	1.00
March 17, 1945	4.00
March 17, 1945	4.00
April 16, 1945	4.00
May 1, 1945	4.00
May 11, 1945	4.00
May 23, 1945	4.00
May 26, 1945	4.00
June 20, 1945	4.00
June 24, 1945	1.00
August 9, 1945	4.00
August 22. 1945	4.00
August 31, 1945	4.00
September 1, 1945	4.00
October 16, 1945	4.00
October 19, 1945	1.00
October 21, 1945	4.00

Females

March 24, 1945	$ 4.00
April 2, 1945	4.00
April 13, 1945	4.00
April 24, 1945	4.00
April 25, 1945	4.00
April 30, 1945	4.00
May 2, 1945	4.00
June 2, 1945	4.00
June 9, 1945	1.00
June 17, 1945	1.00
June 30, 1945	1.00
June 30, 1945	4.00
July 2, 1945	4.00
July 4, 1945	4.00
July 16, 1945	4.00
August 10, 1945	4.00
August 21, 1945	4.00
September 11, 1945	4.00
September 18. 1945	4.00
October 6, 1945	4.00

October 30, 1945 ..... 4.00

$142.00

I have returned six dogs to their owners and I have found homes for five dogs.

Respectfully submitted,

CLIFTON V. BIXBY,
Dog Officer.

REPORT OF TRUSTEES OF PUBLIC LIBRARY

To the Citizens of the Town of Merrimac.

The Trustees of the Merrimac Public Library present their sixty-ninth annual report for the year ending December 31, 1945.

The total number of volumes borrowed during the year was 12,278, of which 1,601 was non-fiction and 1,490 juvenile.

The monthly deliveries were as follows:

January	956	July	840
February	1,070	August	836
March	1,208	September	1,166
April	1,018	October	1,106
May	1,159	November	1,017
June	1,107	December	795

The fines collected and turned over to the Town Treasurer amounted to $121.90.

To avoid repetition, the financial report will be included in the Town Accountant's report.

A total of 195 volumes were added to the Library during the year, 189 by purchase and six by gift, and your

Trustees wish to thank the following donors: Mrs. W. W. Bigelow, 1; Commonwealth of Massachusetts, 2; Tea and Coffee Trade Journal Co., 3.

Your Trustees recommend that $1,000 be appropriated for the year 1946.

Respectfully submitted,

ALVIN F. HEATH,
ABBIE W. SARGENT,
GRACE F. GIBBS,
CHESTER E. WHITING,
BARBARA N. ADAMS,
ETHEL B. WHITING.
Trustees of Public Library.

REPORT OF THE TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

I hereby present the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60, of the General Laws. I have also presented all such financial matters as may be of general interest.

At this time I wish to express my appreciation for the co-operation and courteous assistance which has been rendered by you and all of the other Town Officials during the past year in complying with the requirements of our system.

Respectfully submitted,

W. HAROLD WHITING,
Town Accountant.

Receipts—General

Taxes:
Current Year—
Poll, Personal and Real Estate ....$ 60,993.12

Previous years—			
Poll, Personal and Real Estate 1944		10,185.41	
Poll, Personal and Real Estate 1943		3,522.41	
Poll, Personal and Real Estate 1942		4.00	
		$ 74,704.94	
From Commonwealth:			
Special State Taxes—			
Income Tax	$ 8,945.00		
Corporation Tax	5,824.57		
		$ 14,769.57	
Total from Taxes			$ 89,474.51
Licenses and Permits:			
Licenses and permits	$ 204.00		
		$ 204.00	
Fines and Forfeits:			
Court fines	97.50		
		97.50	
Grants and Gifts:			
Mass. State School Fund	3,546.83		
County Treasurer, Dogs	262.90		
		3,809.73	
Total from Licenses, permits, fines and forfeits and Gifts			$ 4,111.25
Special Assessments:			
Moth 1945	$66.85		
Moth 1944	18.10		
Moth 1943	.70		
		$ 85.65	
Privileges:			
Excise 1945	$3,782.08		
Excise 1944	34.55		
		$ 3,816.63	

Interest:			
Taxes, 1945	$ 20.20		
Taxes 1944	252.05		
Taxes 1943	173.28		
Added Int. Tax Titles	404.57		
Demands, releases, recordings and costs	35.75		
		$ 885.85	
Total from Special Assessments, Privileges and Interest			$ 4,788.13
Total Receipts from General Revenue			$ 98,373.87

Receipts—Commercial Revenue

General Government:			
Rent of Hall	$456.00		
Rent of Offices	668.00		
		$ 1,124.00	
Protection of Persons and Property:			
Sealers Fees	$ 20.30		
		$ 20.30	
Board of Health:			
Health Nurse Fees	$161.50		
Ins. of Animals	50.00		
		$ 211.50	
Highways:			
Town Hire Road Machinery	$1,391.40		
Comm. of Mass. Ch. 81, 1944	857.11		
Comm. of Mass. Ch. 90, 1945	500.00		
Comm. of Mass. Ch. 569	3,372.35		
Comm. of Mass. Ch. 81, 1945	1,237.80		
		$ 7,358.66	

Public Library:		
Fines	$121.90	
Trust Funds	662.50	
		$ 784.40
Kimball Park:		
Trust Funds	$ 70.00	
		$ 70.00
Cemeteries:		
Sale of lots	$ 280.00	
Trust Funds	3,474.51	
Care of lots and opening graves	634.80	
		$ 4,389.31
Charities:		
Aid to Dependent Children:		
State of Massachusetts	$861.29	
U. S. Grant	330.50	
		$ 1,191.79
Temporary Aid:		
State of Massachusetts	$695.91	
Other Cities and Towns	529.55	
Individuals	421.50	
		$ 1,646.96
Old Age Assistance:		
State of Massachusetts	$19,673.33	
Other Cities and Towns	351.36	
U. S. Grant	18,355.30	
U. S. Grant Admx.	611,80	
Meal Tax, Old Age	1,246.22	
		$ 40,238.01

Public Service Enterprises

Light and Water Departments:		
Lights—		
Consumers' Deposits	$ 170.00	

Street Lighting	4,680.91	
Sale of Light	28,582.98	
Sale of Power	6,436.44	
Miscellaneous Sales	781.57	
		$ 40,651.90
Water—		
Meter Rates	$11,176.47	
Miscellaneous Sales	650.33	
		$ 11,826.80
Schools:		
Transportation and Tuition	$ 963.82	
Comm. of Mass., Supt. Schools	483.33	
Reimbursement Misc., High School	15.13	
		$ 1,462.28
Total from Commercial Revenue		$110,975.91

Non-Revenue and Miscellaneous Receipts

Withholding Tax	$ 6,050.98	
Advertising Liquor Licenses	8.00	
Rent of Possessions	110.00	
Town Clerk, Dog Fees	371.40	
Liquor Licenses	1,100.00	
Tax Titles	2,447.56	
Sale of Possessions	1,130.00	
Interest on War Bonds	246.16	
Milk Licenses	.50	
Reimbursement, E. Regan	5.59	
Telephone Reimbursement	4.72	
Insurance Refunds	8.80	
Land Court Refund	12.00	
Interest, Tax Title Note Refunded	50.56	
Commonwealth of Massachusetts, Snow	1,850.78	
		$ 13,397.05

Total from Non-Revenue and Miscellaneous	$ 13,397.05
Total from General Revenue, Commercial Revenues and Non- Revenue	222,746.83
Cash Balance January 1, 1945	68,963.47
	$291,710.30

Expenditures—General Government

Legislative:			
Moderator, Salary	$ 12.00		
		$	12.00
Selectmen:			
Chairman, Salary	$450.00		
Clerk, Salary	125.00		
Other Member, Salary	100.00		
Printing and Postage	181.32		
Transportation	13.14		
Supplies	9.00		
		$	878.46
Welfare Board:			
Chairman Salary	$ 200.00		
Clerk, Salary	200.00		
Other Member, Salary	100.00		
		$	500.00
Treasurer:			
Salary	$ 500.00		
Printing and Postage	141.23		
Supplies	80.41		
Preparing, Advertising, Recording Deeds and Petitions	153.89		
		$	875.53
Town Clerk:			
Salary	$ 225.00		
Printing and Postage	14.37		
Supplies	15.93		
		$	255.30

Assessors:		
Salaries	$ 720.00	
Printing and Postage	16.30	
Typing	33.80	
Supplies	148.82	
Transportation	26.00	
		$ 944.92
Old Age Bureau:		
Chairman, Salary	$ 200.00	
Clerk, Salary	300.00	
Other Member, Salary	100.00	
		$ 600.00
Old Age Administration:		
Transportation	$ 33.75	
Printing and Postage	11.55	
Visiting	50.00	
		$ 95.30
Accountant:		
Salary	$ 1,820.00	
Transportation	6.14	
Supplies	115.97	
		$ 1,942.11
Registrars of Voters:		
Salaries	$ 112.50	
		$ 112.50
Election Officers:		
Salaries	$ 112.00	
Meals	12.00	
		$ 124.00
Board of Registrars' Expense:		
Supplies	$ 7.87	
Labor	192,44	
		$ 200.31

Bonding Town Officers:			
Deputy Collector	$ 10.00		
Town Clerk	5.00		
Light and Water Clerk	50.00		
Light and Water Manager	5.00		
Treasurer	93.75		
Tax Collector	112.50		
		$ 276.25	
Repairs in or on Town Hall:			
Repairs	$ 112.29		
		$ 112.29	
Town Hall Maintenance:			
Janitors' Salary	$ 240.00		
Fees for Opening Hall	243.00		
Telephone	87.55		
Fuel	393.88		
Light	28.70		
Janitor's supplies	22.86		
Fixtures and other exp.	53.66		
		$ 1,069.65	
Vital Statistics:			
Fees	$ 71.00		
		$ 71.00	
Town Hall Repairs:			
Repairs	$ 10.95		
		$ 10.95	
Tax Collector:			
Salary 1945	686.69		
Salary 1944	133.13		
Salary 1943	46.34		
Printing and Postage	258.95		
Supplies and Transport.	118.68		
		$ 1,243.79	
Total for General Government			$ 9,324.36

Protection of Persons and Property

Police:		
Salary of Chief	$ 1,976.00	
Salary of Night Patrolman	1,716.00	
Special Police	275.65	
Telephone	87.07	
Transportation	220.83	
Other expenses	24.43	
		$ 4,299.98
Fire Engineers:		
Chief, Salary	$ 150.00	
Clerk, Salary	125.00	
Other Member, Salary	100.00	
		$ 375.00
Fire Department:		
Stewards	$ 110.00	
Truck Mechanic	25.00	
Supt. of Alarms	100.00	
Call men	1,793.75	
Telephone	95.74	
Equipment and Supplies	839.76	
Fuel	209.48	
Motor Expense	65.92	
Repairs and Misc. Expense	223.06	
		$ 3,462.71
Moth Department:		
Supt. Salary	$ 564.00	
Labor	380.15	
Horse Hire	50.00	
Other Expenses	30.81	
		$ 1,024.96
Inspector of Wiring:		
Salary of Inspector	$ 90.00	
		$ 90.00

Dog Officer:			
Fees	$ 142.00		
		$	142.00
Tree Warden:			
Salary of Tree Warden	$ 223.30		
Labor	57.60		
Equipment	1.50		
Trimming Trees	200.00		
Truck	15.00		
		$	497.40
Forest Fire Warden:			
Labor	$ 131.25		
Supplies	18.11		
		$	149.36
Town Forest:			
Salary	$ 116.60		
Labor	129.00		
Horse Hire	7.50		
		$	253.10
Purchase of Fire Truck and Accessories:			
Accessories	$ 500.00		
		$	500.00
Purchase of Fire Hose:			
Purchase of Hose	$ 575.00		
		$	575.00
Total for Protection of Persons and Property		$	11,369.51

Health and Sanitation

Essex County T. B. Hospital:			
Board, care and maintenance	$ 710.35		
		$	710.35
Inspector of Milk:			
Salary	$ 20.00		
		$	20.00

Inspector of Slaughtering:			
Salary	$ 20.00		
		$ 20.00	
Inspector of Animals:			
Salary	$ 100.00		
		$ 100.00	
Sealer of Weights and Measures:			
Salary	$ 100.00		
		$ 100.00	
Board of Health:			
Care of dump	$ 156.00		
Burial of cats and dogs	16.00		
Hire of bulldozer	40.00		
Medical aid and Vaccine	148.55		
		$ 360.55	
Health Nurse:			
Salary	$ 960.00		
Transportation	243.30		
		$ 1,203.30	
Total for Health and Sanitation			$ 2,514.20

Highways

Highway and Chapter 81:			
Salary of Supt.	$ 779.80		
Laborers	2,401.00		
Trucks and loader	636.75		
Grader	806.25		
Road materials	3,547.14		
Town truck	513.75		
Parts and repairs	108.65		
		$ 8,793.34	
Road Machinery:			
Supplies and Express	$ 153.70		
Gas and oil	485.45		

Repairs and parts for trucks, tractors and plows	1,094.00	
		$ 1,733.15

Snow and Washouts:		
Salary of Supt.	$ 732.65	
Laborers	2,158.30	
Fuel	38.17	
Plowing	1,901.40	
Trucks	361.17	
Supplies	70.62	
Town truck and tractor	1,018.57	
		$ 6,280.88

Sidewalks, Railings and Bridges:		
Labor	$ 49.40	
Materials	38.22	
Town truck	9.00	
		$ 96.62

Highway, Thickly Settled:		
Salary Supt.	$ 67.20	
Labor	124.05	
Supplies and materials	263.38	
Grader	93.75	
		$ 548.38

Rocks Bridge:		
Assessment	$ 370.14	
		$ 370.14

Street Lighting:		
Bill for Lights	$ 4,680.91	
		$ 4,680.91

Highway Ch. 90:		
Salary of Supt.	$ 79.80	
Laborers	359.40	
Materials	590.55	

Loader and trucks	378.75		
Town truck	91.50		
		$ 1,500.00	
Total for Highways			$ 24,003.42

Charities

Old Age Assistance:			
Cash payments	$ 26,013.97		
Other cities and towns	831.65		
Medical aid	1,015.46		
Nursing, home	92.83		
		$ 27,953.91	
Aid to Dependent Children U. S. Grant:			
Cash payments	$ 2,655.30		
Medical aid	45.85		
		$ 2,701.15	
Public Welfare:			
Cash payments	$ 239.60		
Rent	240.00		
Groceries and provisions	577.19		
Fuel	222.94		
Medical aid	1,235.73		
Other payments	342,89		
Other cities and towns	137.00		
		$ 2,995.35	
Old Age, U. S. Grant:			
Cash payments	$ 15,689.50		
Medical aid	338.50		
		$ 16,028.00	
Soldiers' Relief:			
Cash payments	$ 963.00		
Fuel	16.54		
Groceries and Provisions	86.74		
Medical aid	79.20		

Other cities and towns	45.05		
Other expense	11.89		
		$	1,202.42

Mothers' Aid or Aid to Dependent Children, U. S. Grant:

Cash Payments	$ 226.50		
		$	226.50
Total for Charities			$ 51,107.33

School and Library

School Committee:			
Chairman	$ 50.00		
Clerk	75.00		
Other Member	50.00		
		$	175.00
School Department:			
Total expended in 1945, itemized in detail in school report classified as per state requirements		$	34,635.86
Vocational Aid:			
Tuition	$ 244.33		
		$	244.33
Public Library:			
Librarian	$ 500.00		
Care of grounds	141.30		
Fuel and light	390.15		
Cards	11.25		
Postage and Supplies ..	33.26		
Books and periodicals ..	324.04		
		$	1,400.00
Total for School and Library			$ 36,455.19

Recreation and Unclassified

Kimball Park:			
Care of grounds	$ 70.00		
		$	70.00

Purchase of War Bonds:		
Purchase of bonds	$ 10,000.00	
		$ 10,000.00
Prepare Plans for Sewer:		
Survey and making plans	$ 1,000.00	
		$ 1,000.00
Rationing Board:		
Postage	$ 1.80	
Telephone	48.47	
Supplies	15.28	
		$ 65.55
Civilian Defense:		
Bond for custodian	$ 8.97	
Repair pumper	11.45	
Telephone	17.34	
		$ 37.76
Insurance:		
Tractors	$ 50.66	
Trucks	105.57	
Fire accident	243.75	
Buildings	556.30	
Comp, Workmen's	431.60	
		$ 1,387.88
Memorial Day:		
Band	$ 140.00	
Truck hire	20.00	
Speaker	5.00	
		$ 165.00
Lighting Town Buildings:		
Bill for lights	$ 345.91	
		$ 345.91
Water in Town Buildings:		
Bill for water	$ 290.62	
		$ 290.62

Printing Town Report:		
Bill for printing	$ 297.00	
		$ 297.00
Playground Commission:		
Labor on grounds	$ 30.00	
Surveying	87.50	
Supplies	1.97	
		$ 119.47
Legal Suits:		
Bill for legal services	$ 75.00	
		$ 75.00
Taking of Census:		
Labor	$ 150.00	
		$ 150.00
Total Recreation and Unclassified		$ 14,004.19

Enterprises and Cemeteries

Public Service Enterprises:		
Light	$ 35,606.76	
Consumers' deposits	115.00	
Water	9,216.95	
		$ 44,938.71
Cemeteries:		
Salary, Superintendent	$ 1,470.00	
Laborers	1,004.73	
Tools and materials	89.83	
		$ 2,564.56
Care, Imp. and Embellishment Cemeteries:		
Labor	$ 95.00	
Plants and materials	57.50	
		$ 152.50
Interest:		
Interest paid	$ 10.37	
		$ 10.37
Enterprises and Cemeteries		$ 47,666.14

Other Payments

Poll 1941	$ 2.00	
Real 1945	64.00	
Excise 1940	2.00	
Excise 1945	1.20	
Highway Loans	4,500.00	
Withholding Tax	5,891.19	
State Tax	3,030.83	
County Tax	3,547.53	
Dog fees paid county	371.40	
Trust funds in transit	3,408.66	
Total Other Payments		$ 20,818.81
Total Revenue, Non-Revenue and Other Payments		$217,263.15
Cash Balance, December 31, 1945		74,447.15
		$291,710.30

TABLE OF ACCOUNTS

	Appro-priations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Moderator	12.00				12.00	12.00	
Selectmen Salaries	675.00				675.00	675.00	
Selectmen Department Expenses	400.00				400.00	203.46	196.54
Board of Public Welfare Salaries	500.00				500.00	500.00	
Town Accountant Salary	1,820.00				1,820.00	1,820.00	
Town Accountant Expenses	125.00				125.00	122.11	2.89
Treasurer Salary	500.00				500.00	500.00	
Treasurer Expenses	800.00				800.00	375.53	424.47
Tax Collector Salary	875.00				875.00	686.69	188.31
Tax Collector Expenses	500.00				500.00	377.63	122.37
Assessors Salaries	720.00				720.00	720.00	
Assessors Expenses	225.00				225.00	224.92	.08
Town Clerk Salary	225.00				225.00	225.00	
Town Clerk Expenses	100.00				100.00	30.30	69.70
Registrars of Voters Salaries	112.50				112.50	112.50	
Town Hall Janitor Salary	240.00				240.00	240.00	
Town Hall Maintenance	1,200.00				1,200.00	829.65	370.35
Town Hall Repairs	100.00				100.00	10.95	89.05
Bonding Town Officers	315.00				315.00	276.25	38.75
Election Officers	220.00				220.00	124.00	96.00
Police	4,300.00				4,300.00	4,299.98	.02
Fire Engineers Salaries	375.00				375.00	375.00	
Fire Department	3,500.00				3,500.00	3,462.71	37.29
Sealer of W. and M. Salary	100.00				100.00	100.00	

Sealer of W. and M. Expense	15.00				15.00		15.00
Inspector of Wiring Salary	90.00				90.00	90.00	
Inspector of Wiring Expense	5.00				5.00		5.00
Dog Officer (To Cover Fees)	100.00	45.00			145.00	142.00	3.00
Moth Department	1,025.00				1,025.00	1,024.96	.04
Tree Warden	500.00				500.00	497.40	2.60
Town Forest	400.00				400.00	253.10	146.90
Forest Fire Warden	150.00				150.00	149.36	.64
Board of Health	1,250.00				1,250.00	360.55	889.45
Health Nurse and Expenses	1,200.00	15.00			1,215.00	1,203.30	11.70
Inspector of Animals Salary	100.00				100.00	100.00	
Inspector of Animals Expense	5.00				5.00		5.00
Inspector of Slaughtering Salary	20.00				20.00	20.00	
Inspector of Slaughtering Expense	5.00				5.00		5.00
Inspector of Milk Salary	20.00				20.00	20.00	
Inspector of Milk Expense	5.00				5.00		5.00
Essex County T. B. Hospital	710.35				710.35	710.35	
Snow and Washouts	4,500.00	3,000.00			7,500.00	6,280.88	1,219.12
Sidewalks, Railings and Bridges	100.00				100.00	96.62	3.38
Rocks Bridge	650.00				650.00	370.14	279.86
Street Lights	4,680.91				4,680.91	4,680.91	
State Aid	120.00				120.00		120.00
Public Welfare	6,500.00		2,500.00		4,000.00	2,995.35	1,004.65
Soldiers Relief	3,600.00				3,600.00	1,202.42	2,397.58
Aid to Dependent Children	3,000.00	300.00			3,300.00	2,701.15	598.85
Old Age Assistance	25,000.00	3,000.00			28,000.00	27,953.91	46.09
School Committee Salaries	175.00				175.00	175.00	
School Department	34,375.00			262.90	34,637.90	34,635.86	2.04

	Appro-priations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Public Library	1,000.00			400.00	1,400.00	1,400.00	
Memorial Day	170.00				170.00	165.00	5.00
Vocational Aid	300.00				300.00	244.33	55.67
Lighting Town Buildings	345.91				345.91	345.91	
Insurance	2,300.00				2,300.00	1,387.88	912.12
Reserve Fund	500.00		495.00		5.00		5.00
Interest	500.00				500.00	10.37	489.63
Cemeteries	2,000.00			574.51	2,574.51	2,564.56	9.95
Vital Statistics	90.00				90.00	71.00	19.00
Water in Town Buildings	290.62				290.62	290.62	
Printing Town Reports	297.00				297.00	297.00	
Taking of Census	150.00				150.00	150.00	
Playground	400.00				400.00	119.47	280.53
Tax Title Repairs	100.00				100.00		100.00
Highway Thickly Settled Streets	500.00	200.00			700.00	548.38	151.62
Registrars of Voters Expense	250.00				250.00	200.31	49.69
Local Rationing Board Expenses	200.00				200.00	65.55	134.45
Legal Suits	400.00				400.00	75.00	325.00
Chapter 90 Highway	1,000.00	500.00			1,500.00	1,500.00	
Repairs in or on Town Hall	500.00				500.00	112.29	387.71
Chapter 81 and Highway	4,800.00	4,000.00			8,800.00	8,793.34	6.66
Prepare Plans for Sewer	1,000.00				1,000.00	1,000.00	
Fire Hose	575.00				575.00	575.00	
	$123,909.29	$ 11,060.00	$ 2,995.00	$ 1,237.41	$133,211.70	$121,882.95	$ 11,328.75

OTHER PAYMENTS NOT APPROPRIATED

	Balances	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Poll 1941	2.00				2.00	2.00	
Real 1945	64.00				64.00	64.00	
Excise 1940	2.00				2.00	2.00	
Excise 1945	1.20				1.20	1.20	
Highway Loans Ch 81 and Ch 90	4,500.00				4,500.00	4,500.00	
Withholding Tax	5,891.19				5,891.19	5,891.19	
State Tax	3,030.83				3,030.83	3,030.83	
County Tax	3,547.53				3,547.53	3,547.53	
Consumers Deposits	763.65			170.00	933.65	115.00	818.65
Dog Fees	1.80			369.60	371.40	371.40	
Trust Funds in Transit				3,408.66	3,408.66	3,408.66	
Tax Collector 1943	63.27				63.27	46.34	16.93
Tax Collector 1944	156.94				156.94	133.13	23.81
Purchase Fire Truck and Apparatus		8,600.00			8,600.00	500.00	8,100.00
Maintenance of Road Machinery		1.750.00			1,750.00	1,733.15	16.85
Aid to Dependent Children U. S. Grant	57.21			330.50	387.71	226.50	161.21
Old Age Assistance, U. S. Grant	545.43			18,355.30	18,900.73	16,028.00	2,872.73
Old Age Admx. U. S. Grant	561.41			611.80	1,173.21	695.30	477.91
Purchase War Bonds		10,000.00			10,000.00	10,000.00	
Light Maintenance	1,958.74		1,958.74	40,481.90	40,481.90	35,606.76	4,875.14
Water Maintenance	7,123.92		3,068.08	11,826.80	15,882.64	9,216.95	6,665.69
Care, Imp. and Emb. of Cemeteries		155.00			155.00	152.50	2.50
Kimball Park				70.00	70.00	70.00	
Civilian Defense	839.84				839.84	37.76	802.08
	153,020.25	31,565.00	8,021.82	76,861.97	253,425.40	217,263.15	36,162.25

RECAPITULATION

Appropriations	$123,909.29		
Accounts Balances	29,110.96		
		$153,020.25	
Transferred to Accounts:			
To Dog Officer	45.00		From Reserve Fund
To Health Nurse	15.00		From Surplus Revenue
To Snow and Washouts	3,000.00		From Surplus Revenue
To Aid to Dependent Children	300.00		From Surplus Revenue
To Old Age Assistance	2,500.00		From Welfare Department
To Old Age Assistance	500.00		From Surplus Revenue
To Highway T. S.	200.00		From Surplus Revenue
To Highway Ch 90	500.00		From Surplus Revenue
To Highway Ch 81	4,000.00		From Surplus Revenue
To Purchase Fire Truck and			From Surplus Revenue
Apparatus	8,600.00		From Surplus Revenue
To Maint. of Road Machinery	1,000.00		From Road Machinery
To Maint. of Road Machinery	450.00		From Reserve Fund
To Maint. of Road Machinery	300.00		From Surplus Revenue
To Purchase of War Bonds	10,000.00		From Surplus Revenue
To Care and Emb. of Cemetery	155.00		From Sale of Lots 1944
		$184,585.25	
Transferred From Accounts:			
From Welfare Department	2,500.00		To Old Age Assistance
From Reserve Fund	45.00		To Dog Officer
From Reserve Fund	450.00		To Maintenance of Road Machinery
From Light Maintenance	1,958.74		To Revenue
From Water Maintenance	3,068.08		To Revenue
		8,021.82	
		$176,563.43	

Refunds and Receipts	76,861.97
	$253,425.40
Payments	217,263.15
Balances December 31, 1945	$ 36,162.25

POST WAR REHABILITATION

Bonds Purchased in 1944	$ 10,000.00
Bonds Purchased in 1945	10,000.00
	$ 20,000.00
Interest Added in 1945	246.16
	$ 20,246.16

FINAL BALANCE, DECEMBER 31, 1945

ASSETS

Cash Balance	$ 74,447.15
Cash Light Depreciation Fund	31,311.74
Advance Town Office	10.00
Advance Light and Water Office	125.00
Poll 1945	12.00
Personal 1944	76.54
Personal 1945	707.70
Real Estate 1944	2,726.52
Real Estate 1945	10,182.77
Excise 1945	211.97
Moth 1944	4.78
Moth 1945	19.00
New England Timber Salvage Co.	1,427.80
Tax Titles	8,708.60
Tax Titles Possessions	1,892.86
Public Welfare Accounts Receivable	766.25
Old Age Accounts Receivable	96.67
Light Accounts Receivable Light	373.52
Light Accounts Receivable Miscellaneous	147.67
Water Accounts Receivable Rates	610.23
Water Accounts Receivable Miscellaneous	47.97
State Aid to Highway Acc. Rec., Chaps. 81 and 90	2,762.20
County Tax	40.28
Overlay 1936	125.00
Overlay 1937	125.00
Overlay 1938	125.00

LIABILITIES

Withholding Tax	$ 557.19
State Tax	21.62
Sale lands low value excess book value	267.81
Sale of Real Estate Fund Sec. 63 Ch 44	1,000.00
Consumers Deposits	818.65
Sale of Lots 1945	280.00
Road Machinery	1,842.20
Overlay 1944	645.06
Overlay Surplus	92.94
Excise Revenue	211.97
Moth Revenue	23.78
Tax Title Revenue	10,601.46
Departmental Revenue	862.92
Light Revenue	521.19
Water Revenue	658.20
State Aid to Highway Revenue	2,762.20
Excess & Deficiency	61,735.49
Tax Collector Salary 1943	16.93
Tax Collector Salary 1944	23.81
Tax Collector Salary 1945	188.31
Purchase Fire Truck and Apparatus	8,100.00
Main St. Ch 90	163.86
Aid to Dependent Children Admx. U. S. Grant	189.22
Aid to Dependent Children U. S. Grant	161.21
Old Age Assistance U. S. Grant	2,872.73
Old Age Admx. U. S. Grant	477.91

Overlay 1939	109.06	Light Maintenance	4,875.14
Overlay 1940	66.50	Light Depreciation	31,311.74
Overlay 1942	376.95	Water Maintenance	6,665.69
Overlay 1943	128.25		
Overlay 1945	184.25		
	$137,949.23		$137,949.23

TRUST FUNDS

Cash in Custody of Treasurer	$ 85,277.78	Post War Rehabilitation Fund	$ 20,246.16
		Library Funds	2,023.30
		Thos. Hoyt Library Funds	23,014.88
		Kimball Park Funds	3,052.95
		Cemetery Perpetual Care Funds	36,940.49
	$ 85,277.78		$ 85,277.78

CEMETERY PERPETUAL CARE FUNDS

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
M. E. Sargent Fund	100.00	112.06	2.25	3.00	111.31
Eliza M. Sawyer—Thos. Sawyer Lot	114.00	114.89	2.30	2.50	114.69
Emily S. Goodwin—Patten Sargent Lot	250.00	309.60	6.21	3.00	312.81
John and Sophia Merrill	200.00	216.49	4.34	5.40	215.43
Moses Goodrich	100.00	102.92	2.05	2.00	102.97
W. A. Paine—Henry Sargent Lot	50.00	51.02	1.02	1.50	50.54
J. E. Prescott	200.00	254.74	5.11	6.00	253.85
Rhoda S. Poore—Daniel Poore Lot	400.00	408.87	8.20	6.00	411.07
Rhoda S. Poore—Frederick Sargent Lot	200.00	268.06	5.38	16.00	257.44
Otis W. Little	200.00	256.71	5.15	4.00	257.86
Susan G. Sargent—Westerly Half J. B. Sargent Lot	75.00	79.33	1.59	2.50	78.42
Henrietta B. Sargent—Wm. P. Colby Lot	250.00	357.52	7.18	8.20	356.50
Caroline S. Noyes—Somerby Noyes Lot	100.00	102.36	2.05	2.00	102.41
Adeline Whittier	100.00	102.29	2.05	2.00	102.34
J. Warren Sargent	100.00	102.84	2.05	2.00	102.89
Ruth Rowell—Jacob Rowell and Chas. Dow Lot	200.00	289.01	5.80	7.20	287.61
Sarah Pattee—Asa Ford and Sarah Pattee Lot	175.00	181.81	3.64	5.20	180.25
Sarah Pattee—Wm. Gunnerson Lot	125.00	126.74	2.54	2.00	127.28
I. B. Little	337.87	348.83	7.00	6.00	349.83
John Bancroft	50.00	51.62	1.03	1.50	51.15
Capt. Aaron Bancroft	50.00	51.68	1.03	1.50	51.21
Thomas D. Nelson	150.00	152.67	3.06	2.50	153.23
Mabel Shepardson—Isaac Jones Lot	100.00	102.62	2.05	2.00	102.67
Henry E. Crosby	50.00	125.00	2.51	2.51	125.00

A. Linda Little	150.00	165.70	3.32	5.00	164.02
Etta H. Colby	100.00	102.71	2.05	2.50	102.26
Mrs. Gilman Hoyt	100.00	104.00	2.09	2.50	103.59
Phineas Chase	100.00	102.12	2.05	2.00	102.17
Charles A. Bridges	100.00	102.30	2.05	2.00	102.35
Louis Clement—John S. Clement Lot	100.00	125.44	2.51	2.50	125.45
Carrie C. Noyes	150.00	155.19	3.11	3.00	155.30
W. O. Smiley—Wm. and Francis Smiley	100.00	102.01	2.05	2.00	102.06
Hattie and Carrie Baxter	100.00	102.84	2.05	2.50	102.39
Pamella C. Trefethen—Ephraim Trefethen Lot	100.00	118.62	2.37	3.00	117.99
Ida E. Stevens	125.00	127.94	2.56	2.50	128.00
Mary A. Chase—Wm. and Mary A. Chase	100.00	102.35	2.05	2.00	102.40
Stuart Chase and Sargent	150.00	252.32	5.06	4.00	253.38
Chas. A. Noyes—Chas. A. Noyes Lot	75.00	76.53	1.53	1.50	76.56
Mason W. R. Downing—John Sargent and Ichabod Nichols Lot	125.00	127.32	2.55	2.50	127.37
Wm. Gilday	200.00	202.58	4.06	2.50	204.14
Moses Stevens	100.00	102.18	2.05	2.00	102.23
Elizabeth M. Cooper—Jos. Cooper Lot	100.00	102.39	2.05	2.00	102.44
Amos Weed	100.00	103.24	2.07	2.50	102.81
E. Fannie Bradley—Daniel Bradley	100.00	112.93	2.26	1.00	114.19
Porter Sargent	150.00	153.20	3.07	2.50	153.77
Addie F. Sawyer—Chas. Sawyer Lot	100.00	102.85	2.04	2.50	102.39
Melvin S. Gibbs	50.00	102.03	2.05	2.00	102.08
Arthur C. Sargent	100.00	104.63	2.09	2.50	104.22
Heirs of A. R. Kimball	100.00	102.06	2.05	2.00	102.11
George E. Ricker—Capt. J. W. Sargent	100.00	102.06	2.05	2.00	102.11
Alfred G. Wells—R. K. Nichols, Patriquin and Wells	200.00	208.99	4.20	3.00	210.19

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
Stephen C. Parsons	200.00	235.67	4.73	3.00	237.40
Alfred H. Colby—A. M. Colby Lot	100.00	202.49	4.06	3.00	203.55
George S. Sargent	100.00	102.48	2.05	2.00	102.53
Frank Ward	200.00	231.37	4.64	3.00	233.01
R. W. Sargent and D. A. Moulton	100.00	252.15	5.06	2.50	254.71
Samuel C. Pease	150.00	153.62	3.08	3.00	153.70
Agnes F. Judkins—Geo. W. and Olive O. Judkins' Lot	150.00	155.79	3.12	3.00	155.91
Willard D. Sargent—Edward P. Sargent	200.00	258.38	5.18	4.00	259.56
Everett Carlton—Richard Stoyle Lot	100.00	101.05	2.03	1.50	101.58
A. E. Porter—S. L. Porter and Mary Emery	150.00	163.64	3.28	4.00	162.92
Donald MacDiarmid	150.00	173.84	3.48	3.00	174.32
Wm. H. Young	100.00	102.97	2.05	2.00	103.02
Mary A. Hoyt—Thos. Hoyt Lot	200.00	212.90	4.27	3.00	214.17
Willard D. Sargent—Capt. Moses Sargent	100.00	102.43	2.05	2.00	102.48
Willard D. Sargent—Nicholas Sargent	100.00	102.22	2.05	2.00	102.27
Lilla P. Larraway—H. W. Larraway Lot	100.00	102.82	2.05	2.50	102.37
Warren E. Wallace	100.00	125.48	2.51	2.50	125.49
Justin Clement	75.00	84.11	1.68	3.00	82.79
Emma P. Emerson—Alfred Chase Lot	100.00	102.44	2.05	2.00	102.49
John W. Foster	150.00	155.60	3.12	3.00	155.72
John H. Cleary	100.00	101.91	2.03	1.50	102.44
M. A. Gassett	100.00	102.84	2.05	2.50	102.39
J. W. Johnson	100.00	102.75	2.05	2.00	102.80
Wm. Greeley	100.00	102.43	2.05	2.00	102.48
Moses S. Brown—Chas. E. Hoyt Lot	100.00	102.07	2.05	2.00	102.12

John B. Judkins	350.00	519.64	10.43	6.00	524.07
Henry C. Fox	100.00	102.92	2.05	2.50	102.47
Geo. G. Larkin—Little, Larkin and Oliver Larkin Lot	300.00	309.72	6.21	4.00	311.93
Addie Haley	100.00	102.99	2.07	2.00	103.06
Jacob F. Crosby	100.00	102.40	2.05	2.00	102.45
Willis H. Scott	75.00	78.10	1.56	2.50	77.16
Herbert F. Chase	100.00	102.54	2.05	2.00	102.59
Joseph H. Leavitt—Daniel Leavitt Lot	100.00	103.44	2.07	2.50	103.01
Wm. Betts	150.00	159.38	3.19	3.00	159.57
Horace J. Batchelder	200.00	200.06	4.02	4.00	200.08
James D. Pike	100.00	102.11	2.05	2.00	102.16
Gustavus D. Veal—G. D. Veal and Geo. Grant Lot	100.00	102.19	2.05	2.00	102.24
Edward G. Sherman	100.00	102.52	2.05	2.00	102.57
Chas. E. Rowell	150.00	153.06	3.07	2.50	153.63
Erastus Sargent	100.00	102.23	2.05	2.00	102.28
Mary E. Robinson	150.00	163.52	3.28	3.00	163.80
Chas. A. Wallace and Helen Chamberlain	100.00	102.12	2.05	2.00	102.17
Frank C. Williams	100.00	102.84	2.05	2.00	102.89
Melville A. Cunningham	100.00	102.57	2.05	2.00	102.62
Daniel H. Means	100.00	102.07	2.05	2.00	102.12
Conrad Kippenberger	50.00	51.24	1.02	1.50	50.76
Judson S. Jewett	100.00	102.27	2.05	2.00	102.32
Herbert C. Oak	150.00	154.09	3.09	3.00	154.18
Walter L. Chaloner	200.00	204.79	4.10	3.00	205.89
Benjamin Rowell	50.00	70.90	1.41	2.50	69.81
Moses Sawyer	50.00	63.72	1.27	2.50	62.49
Chas. S. Lockwood	100.00	102.78	2.05	2.00	102.83
Fred B. Porter	100.00	102.13	2.05	2.00	102.18

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
Rufus H. Bennett	100.00	111.74	2.23	1.00	112.97
Thos. H. Hoyt	150.00	154.17	3.09	3.00	154.26
N. L. and Ella S. Howe	100.00	102.28	2.05	2.50	101.83
Edmund Ricker	100.00	102.24	2.05	2.50	101.79
Toppan Sargent and Franklin Mason	100.00	102.11	2.05	2.50	101.66
Austin Sawyer	100.00	102.15	2.05	2.00	102.20
Geo. H. Tilton	100.00	105.45	2.11	2.50	105.06
Moses C. Flanders	50.00	54.25	1.08	1.00	54.33
Edward F. Goodwin and Thos. Goodwin	150.00	154.03	3.09	3.00	154.12
Fred M. Cote	100.00	102.27	2.05	2.50	101.82
Mary A. Noyes	100.00	107.58	2.15	3.00	106.73
Clara Kendall	200.00	219.34	4.40	3.00	220.74
Daniel W. Gould	100.00	102.11	2.05	2.50	101.66
David Tewksbury and Thos. Merrill	150.00	153.37	3.07	2.50	153.94
Stephen Nichols	100.00	102.98	2.06	2.50	102.54
Betsy A. Veal	100.00	102.92	2.05	2.50	102.47
Frank Hargraves	100.00	102.36	2.05	2.50	101.91
John Logan	100.00	102.43	2.05	2.00	102.48
Charles Colman	100.00	102.75	2.05	2.00	102.80
Julia Whaland	150.00	158.05	3.17	3.00	158.22
Norman S. Cole	100.00	101.57	2.03	2.50	101.10
Mary Ordway	100.00	102.11	2.05	2.00	102.16
John T. Lovett	150.00	204.27	4.10	3.00	205.37
Wm. H. Franklin ($100 Added in 1945)	100.00	102.46	2.88	2.50	202.84
Helen G. Linden	100.00	101.51	2.03	2.00	101.54

Clifton B. Heath	150.00	150.73	3.02	2.00	151.75
Mary E. Sargent—Orlando Sargent	100.00	102.96	2.05	2.00	103.01
John K. Sargent	100.00	115.83	2.31	1.50	116.64
Mary H. Sargent—Hayden Sargent	100.00	102.74	2.05	2.00	102.79
Roswell J. Eaton	100.00	102.98	2.06	2.00	103.04
John E. Currier—Joshua Currier	150.00	155.48	3.12	3.00	155.60
John E. Currier	125.00	125.99	2.52	1.50	127.01
Single Graves	90.00	151.51	3.04	1.50	153.05
Anne M. Sargent—John L. Sargent	125.00	127.67	2.55	3.00	127.22
Fred R. Weed	200.00	220.32	4.42	3.00	221.74
Mary J. Murphy—J. H. Murphy Lot	100.00	102.23	2.05	2.50	101.78
Edward H. Preble	125.00	127.60	2.55	3.00	127.15
Edwin S. Lane	100.00	102.49	2.05	2.50	102.04
Elbridge D. Young	100.00	102.08	2.05	2.00	102.13
Mary E. Hoyt	150.00	155.12	3.11	2.50	155.73
Harriet E. Story—F. A. Sargent and Story Lot	100.00	102.10	2.05	2.00	102.15
Phillip E. Quimby	100.00	101.87	2.03	1.50	102.40
Rebecca P. Little—Arthur Sargent and Ed. Sargent Lot	200.00	207.35	4.16	3.00	208.51
Clarence T. Allison	100.00	102.39	2.05	2.00	102.44
Sarah B. Titcomb and Eva J. Titcomb	100.00	102.29	2.05		104.34
John Heald—Isaac Heald Lot	200.00	219.64	4.40	3.00	221.04
Jennie S. Prescott—Geo. S. Prescott	100.00	102.07	2.05	2.00	102.12
Annie Tuttle—Amos Small—Lawson Lot	100.00	113.31	2.27	1.00	114.58
Benjamin F. Sargent	300.00	323.17	6.47	5.00	323.64
Ralph H. Sargent	100.00	102.51	2.05	2.00	102.56
Fullington Ashley Lot	100.00	102.21	2.05	2.00	102.26
Laura Patten—T. Hayden Patten	200.00	207.01	4.16	4.00	207.17
George T. Crouse	100.00	102.19	2.05	2.00	102.24

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
Nellie M. Hall—Thos. Fraser Lot	100.00	103.02	2.07	2.00	103.09
Lottie Hopkins—Nichols—Hopkins Lot	100.00	102.07	2.05	2.00	102.12
Louise C. Brackett—Wm. Russell Lot	100.00	102.21	2.05	2.00	102.26
Marion Armstrong—Armstrong and McInnis Lot	400.00	400.83	8.04	8.00	400.87
Theo. L. Hayes	100.00	201.02	4.04	3.00	202.06
Frank M. Haynes	100.00	105.48	2.11	2.50	105.09
F. L. Parker	150.00	156.24	3.13	3.00	156.37
Dr. F. E. Sweetsir ($100 Added in 1945)	350.00	350.09	7.03	6.00	451.12
Wm. N. Pettigrew	100.00	118.93	2.38		121.31
Fred S. Hardwick	100.00	151.98	3.04	3.00	152.02
J. Melvin Clement	100.00	102.06	2.05	2.00	102.11
Edwin S. McKay	100.00	102.32	2.05	2.00	102.37
Harry A. Stickney	150.00	153.86	3.08	2.50	154.44
B. F. Hardwick	150.00	175.29	3.52		178.81
Emma L. Sargent—Orlando H. Sargent Lot	150.00	153.50	3.08	3.00	153.58
Emma L. Sargent—O. F. Seavey Lot	150.00	152.30	3.05	2.50	152.85
Elsie G. Matthews—Elmer Grant Lot	200.00	210.40	4.22	3.00	211.62
Sarah A. Spillers—Frank Burnham Lot	200.00	215.87	4.33	2.00	218.20
Lettie F. Whitney—Herbert Whitney Lot	300.00	307.22	6.17	3.00	310.39
Fred W. Mathison	100.00	101.71	2.03	1.50	102.24
Minnie A. Chapman—Judson Webster Lot	125.00	126.60	2.53	1.50	127.63
Frederick W. Carter	200.00	210.76	4.22	3.00	211.98
Ethel A. Goodwin—Chas. H. Goodwin Lot	100.00	111.54	2.23		113.77
Lucy J. Bagley—Mrs. Clarence J. Bagley Lot	100.00	102.86	2.05	2.50	102.41
Samuel W. Condon	150.00	167.74	3.36		171.10

Samuel L. Porter—Joseph W. Porter Lot	150.00	151.88	3.04	2.00	152.92
Benjamin B. Wood	200.00	203.70	4.08	2.50	205.28
May Belle Brown	100.00	102.37	2.05	2.50	101.92
Norman M. Hunter—Alfred Goodwin Lot	200.00	210.30	4.22	1.50	213.02
Ada C. Toby	100.00	109.55	2.19		111.74
John E. Bean	75.00	76.94	1.53	2.00	76.47
Mary E. Tuxbury	150.00	152.43	3.05	2.00	153.48
Maud G. Carter	100.00	102.38	2.05	2.00	102.43
Georgie G. Patten—Hayden Patten Lot	100.00	107.49	2.15		109.64
Frank Glines—Glines—Bartlett Lot	150.00	152.27	3.05	2.00	153.32
Wm. Evans—Lucien Chapin Lot	50.00	51.02	1.02	1.00	51.04
Wm. Dwyer	50.00	51.02	1.02	1.00	51.04
Delma Black—Adelina T. Jones Lot	100.00	102.29	2.05	2.00	102.34
Ruth Hargraves	100.00	100.55	2.01		102.56
Jennie Chase—Moses Stevens Lot	100.00	105.71	2.11	2.00	105.82
Richard E. Sargent—Edmund Fieldsend Lot	100.00	102.63	2.05	2.00	102.68
Richard E. Sargent	125.00	131.59	2.63	4.00	130.22
Eva J. Grant	100.00	104.48	2.09		106.57
Clara Foster—John Foster Lot	200.00	214.03	4.30		218.33
Jeanette E. Whittier—Wendell B. Whittier Lot	150.00	152.34	3.05	2.00	153.39
Luther W. Bridges, Edgar C. Bridges, John Whitman	150.00	152.34	3.05	2.50	152.89
Wm. S. Tuckwell—Newton Tuckwell Lot	50.00	51.02	1.02	1.00	51.04
Wm. S. Tuckwell—S. S. Tuckwell Lot	50.00	51.02	1.02	1.00	51.04
Abbie W. Sargent—Alexander Smart Lot	225.00	230.78	4.63	3.00	232.41
Francis P. Clement	200.00	204.47	4.10	3.00	205.57
Wilbur H. Colby—Joseph Colby Lot	200.00	204.64	4.10	3.00	205.74
Katherine F. McMasters	150.00	153.08	3.07	2.50	153.65
Louise A. Thacher	200.00	205.29	4.12	2.50	206.91

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
Willie Colby—Warren Colby Lot	100.00	102.73	2.05	2.50	102.28
Willie Colby—Wm. H. Colby Lot	100.00	102.73	2.05	3.00	101.78
Alice E. Purdy ($50.00 added in 1945)	100.00	102.73	2.30	2.50	152.53
John S. Poyen	500.00	513.65	10.31	5.00	518.96
Pearle M. Stevens	150.00	153.57	3.08	2.50	154.15
Anna Bird	200.00	205.45	4.12	3.00	206.57
Fred O. Bailey	200.00	204.21	4.10	2.50	205.81
David E. Stevens—Chas. Stevens Lot	200.00	201.68	4.04	2.00	203.72
Edith E. Wood—James Wood Lot	100.00	150.83	3.02	2.00	151.85
Augustus N. Parry—John and Louise Elliott	100.00	101.83	2.03	2.00	101.86
Charles L. Waterhouse	150.00	152.03	3.05	2.50	152.58
Sarah K. Noyes	100.00	102.68	2.05	2.00	102.73
Clarence W. Crosby	150.00	152.03	3.05	2.00	153.08
Dustin Hall and B. Frost	400.00	405.36	8.14	3.00	410.50
Charles L. Waterhouse—Almon Waterhouse Lot	150.00	152.25	3.05	2.00	153.30
Charles L. Waterhouse—Moses Sargent Lot	150.00	152.25	3.05	2.00	153.30
Leon L. Dow	200.00	202.67	4.06	2.50	204.23
Harry W. Bailey—Richard Bailey	200.00	202.33	4.06	2.00	204.39
Geo. S. Nelson—Brown—Nelson	100.00	101.17	2.03		103.20
Sadie Hopkins—J. Danforth	100.00	101.17	2.03		103.20
Edith A. Wood—Geo. T. Goldsmith	150.00	151.25	3.03		154.28
Pollie C. Grant—Frederick C. Grant Lot	150.00	151.00	3.03		154.03
Myra Evans—Moses Evans and Moses Hoyt Lot	100.00	100.33	2.01		102.34
Clara E. Patten—Patten Clement Lot	200.00	200.00	4.02		204.02
		33,916.78			

ADDED SINCE DECEMBER 31, 1944

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
Nellie Newhall	100.00		.83		100.83
John A. Tidd	200.00		2.00		202.00
Wm. Cleary	200.00		2.00		202.00
Alice Mercer	200.00		2.00		202.00
Byron Sargent	300.00		3.00		303.00
Chas. A. Bacon	150.00		1.25		151.25
Wm. D. Large	150.00		1.25		151.25
Maude Adams	200.00		1.33		201.33
Charles L. Waterhouse	100.00		.67		100.67
Geo. Wilde	300.00		1.50		301.50
Mabel Bettors	150.00		.75		150.75
Zenas Lovell	200.00		.67		200.67
Parker Walton	200.00		.33		200.33
Est. Wm. Tuckwell	200.00				200.00
			698.22	574.51	36,940.49

RECAPITULATION

Balance Dec. 31, 1944	$33,916.78
Interest 1945	698.22
	34,615.00
Withdrawals 1945	574.51
	34,040.49
Added in 1945	2,900.00
	36,940.49

PUBLIC SERVICE ENTERPRISE FUNDS

	Dec. 31, 1944 Balance	Interest	Deposited in 1945	Balance Dec. 31 1945
Merrimac Savings Bank—Electric Light Depreciation Fund	24,165.19	474.98	445.00	25,085.17
Provident Institution—Electric Light Depreciation Fund	3,095.36	66.12		3,161.48
Pentucket Savings Bank—Electric Light Depreciation Fund	3,019.63	45.46		3,065.09
	30,280.19	586.56	445.00	31,311.74

KIMBALL PARK FUNDS

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
Amos Weed	$ 1,860.86	2,031.11	40.82	40.00	2,031.93
Judith Kimball	1,000.00	1,030.32	20.70	30.00	1,021.02
		3,061.43	61.52	70.00	3,052.95

PUBLIC LIBRARY

	Original Amount	Dec. 31, 1944 Balance	Interest	With-drawals	Balance Dec. 31, 1945
James D. Whittier ..... $	457.07	571.14	11.47	50.00	532.61
D. J. Poore	500.00	551.69	11.08	25.00	537.77
A. E. Goodwin	200.00	211.83	4.24		216.07
Laura Patten	500.00	537.37	10.79	25.00	523.16
Willie Colby	200.00	209.49	4.20		213.69
Thomas H. Hoyt		10,345.30	207.08	300.00	10,514.88
			262.50		
Balances Shown in Merrimac Savings Bank Books		12,426.82	511.36	400.00	12,538.18
Haverhill Savings Bank—Thos. H. Hoyt Fund		5,000.00	75.00	75.00	5,000.00
Danvers Savings Bank—Thos. H. Hoyt Fund		7,500.00	187.50	187.50	7,500.00
		24,926.82	773.86	662.50	25,038.18

SUMMARY OF STATE AUDIT

In accordance with Chapter 44, Section 40, of the General Laws of Massachusetts the summary of the State Audit of the General Accounts of the Town of Merrimac from September 23, 1944, to September 26, 1945, is herewith submitted:

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS

State House, Boston 33

November 6, 1945

To the Board of Selectmen
Mr. Ralph L. Buzzell, Chairman
Merrimac, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Merrimac from September 23, 1944, to September 26, 1945, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts.

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Merrimac for the period from September 23, 1944, the date of the previous audit, to September 26, 1945, the following report being submitted thereon.

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town, were examined, checked, and verified by comparison with the books of the town accountant and the treasurer.

The books and accounts of the town accountant were examined and checked with the treasurer's books and with the records in the several departments. The receipts, as recorded, were checked with the treasurer's cash book and the payments were compared with the warrant authorizing the disbursement of town funds.

The ledger was analyzed, the appropriations were compared with the town clerk's records of appropriations voted, and the recorded transfers were checked with those authorized by the town and the finance committee. The necessary adjusting entries resulting from the audit were made, a trial balance was taken off, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of September 26, 1945.

The books and accounts of the town treasurer were examined and checked in detail. The recorded receipts were checked with the records in the several departments collecting money for the town and with the other sources from which money had been paid into the town treasury, while the recorded payments were checked with the warrants authorizing the treasurer to disburse town funds.

The cash book footings were proved, the recorded receipts were analyzed, the cash on hand was verified by actual count, and the bank balance was reconciled with a statement furnished by the bank of deposit.

The transactions of the several trust and investment funds in the custody of the town treasurer were verified, and the securities and savings bank books representing the investments of these funds were personally examined and listed.

The records of tax titles held by the town were examined and checked. The amounts added to the tax title account were compared with the collector's records and the redemptions were checked with the receipts as recorded on the treasurer's cash book. The tax titles on hand were listed and compared with the records at the Registry of Deeds.

The books and accounts of the tax collector were examined and checked. The poll, property, and motor vehicle excise taxes and special assessments outstanding according to the previous examination and all subsequent commitments were audited and checked to the warrants for their collection. The payments to the treasurer were checked to the treasurer's cash book, the recorded abatements were compared with the records of abatements granted, and the outstanding accounts were listed and reconciled with the respective ledger accounts.

The work of the present tax collector in securing settlement of the old outstanding tax accounts and of subsequent commitments is worthy of commendation.

Verification of the outstanding accounts was made by sending notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The records of licenses and permits issued by the selectmen, town clerk, and the health department were examined and checked, and the payments to the town treas-

urer and to the Division of Fisheries and Game were verified.

The record of receipts of the sealer of weights and measures, of the school, library, and cemetery departments were examined and checked and the payments to the treasurer were verified.

The books and accounts of the electric light department were examined and checked. The charges for light, power, and miscellaneous sales were totaled, the cash receipts as recorded were footed, the payments to the Treasurer and discounts were verified, and the outstanding accounts were listed and proved to the accountant's books.

The record of consumers' deposits were examined and checked, the deposits and refunds being verified. The deposits on hand were listed and found to be in agreement with the controlling account in the ledger.

The records of the water department were examined and checked. The commitment sheets were analyzed, the abatements were checked, the payments to the treasurer were verified, and the outstanding accounts were listed and proved.

Further verification of the outstanding light and water departments was made by mailing notices to many persons whose names appeared on the records of these departments as owing money to the town, the replies received thereto indicating that the accounts, as listed are correct.

The surety bonds of the various town officials for the faithful performance of their duties were examined and found to be in proper form.

In addition to the balance sheet mentioned above, there are appended to this report tables showing a reconciliation of the treasurer's cash, together with summaries of the tax, assessment, tax title, departmental, light, and water accounts, as well as tables showing the trust fund transactions.

For the co-operation extended by the various town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,
Assistant Director of Accounts.

TOWN OF MERRIMAC BALANCE SHEET—SEPTEMBER 26, 1945

GENERAL ACCOUNTS

Assets

Cash:			
General		$ 63,643.86	
Electric Light Depreciation		30,591.48	
Petty:			
Selectmen,	$ 10.00		
Light and Water,	125.00		
		135.00	
			$ 94,370.34
Accounts Receivable:			
Taxes:			
Levy of 1943:			
Real Estate		$ 1.00	
Levy of 1944:			
Poll,		4.00	
Personal,		388.17	
Real Estate		4,128.62	
Levy of 1945:			
Poll,		42.00	
Personal,		3,493.98	
Real Estate,		40,471.52	
			$ 48,529.29

Liabilities and Reserves

Employees' Deductions for Federal Tax,		$ 516.85
State Assessments 1945,		876.45
County Tax 1945,		3,507.25
Overpayments to Collector to be refunded:		
Poll Taxes 1941,	$2.00	
Motor Vehicle Excise Taxes 1940,	2.00	
		$ 4.00
Electric Light Department:		
Consumers' Deposits,		$ 798.65
Dog Licenses—Due County,		48.60
Sale of Cemetery Lots and Graves Fund,		280.00
Sale of Real Estate Fund, Section 63, Chapter 44, General Laws,		1,000.00
Excess from Sale of Lands of Low Value, Section 79, Chapter 60, General Laws,		267.81
Federal Grants:		
Old Age Assistance:		
Assistance,	$ 4,964.40	
Administration,	556.62	

Motor Vehicle Excise Taxes:		
Levy of 1944,	$ 1.20	
Levy of 1945,	129.89	
		$ 131.09
Special Assessments:		
Moth 1943,	$ .60	
Moth 1944,	11.43	
Moth 1945,	51.35	
		$ 63.38
New England Timber Salvage Corporation,		$ 1,427.80
Tax Titles		6,634.58
Tax Possessions,		3,970.52
Departmental:		
Public Welfare,	$ 1,223.99	
Old Age Assistance	96.67	
		$ 1,320.66
Municipal Light:		
Light,	$ 294.23	
Miscellaneous,	60.45	
		$ 354.68
Water:		
Rates,	$ 499.23	
Miscellaneous	53.03	
		$ 552.26
State Aid to Highways:		
Chapter 81,	$ 2,762.20	
Chapter 90,	500.00	
		$ 3,262.20

Aid to Dependent Children:		
Aid,	29.21	
Administration,	189.22	
		$ 5,739.45
Unexpended Balances:		
General,	$ 49,578.76	
Electric Light Maintenance,	8,655.59	
Electric Light Depreciation,	30,591.48	
Water Maintenance,	6,472.37	
		$ 95,298.20
Reserve Fund—Overlay Surplus,		92.94
Overlay Reserved for Abatement of Taxes:		
Levy of 1944,	$ 739.23	
Levy of 1945,	452.13	
		$ 1,191.36
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax,	$ 129.09	
Special Assessment,	63.38	
Tax Title and Tax Possession	10,605.10	
Departmental,	1,320.66	
Municipal Light,	354.68	
Water,	552.26	
State and County Aid to Highways	3,262.20	
		$ 16,287.37

Estimated Receipts To Be Collected		$ 9,438.99	Surplus Revenue,	45,204.62
Revenue 1945,		2.00		
Overlay Deficits—To Be Raised By Assessors:				
Levy of 1936,	$ 125.00			
Levy of 1937,	125.00			
Levy of 1938,	125.00			
Levy of 1939	109.06			
Levy of 1940,	66.50			
Levy of 1942,	376.95			
Levy of 1943,	128.25			
		$ 1,055.76		
		$171,113.55		$171,113.55

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds, Cash and Securities	$84,929.10	Thomas H. Hoyt Library Fund	$ 22,879.84
		A. E. Goodwin Library Fund,	213.94
		Laura Patten Library Fund,	542.74
		D. J. Poore Library Fund,	557.20
		James Whittier Library Fund,	576.85
		Willie Colby Library Fund,	211.58
		Kimball Park Fund,	3,092.04
		Cemetery Perpetual Care Funds,	36,854.91
		Post-War Rehabilitation Fund,	20,000.00
	$ 84,929.10		$ 84,929.10

WARRANT FOR ANNUAL TOWN MEETING

Essex, ss.

To Edward J. O'Keefe, one of the Constables of the Town of Merrimac:

Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the Legal voters of the Town of Merrimac to meet in Sargent Hall on

MONDAY, MARCH 4, 1946

at six o'clock in the forenoon to act on the following articles, namely:—

Article 1. To elect a Moderator for one year, Town Clerk for one year, three Selectmen for one year, three members of the Department of Public Welfare for one year, one Assessor for three years, Treasurer for one year, Collector of Taxes for three years, one member of the School Committee for three years, one Trustee of Cemeteries for three years, two Trustees of Public Library for three years, one Trustee of Kimball Park for three years, one Commissioner of Playground for five years, one Commissioner of Municipal Light for one year. one Commissioner of Municipal Light for three years, one Water Commissioner for one year, one Water Commissioner for three years, three Constables for one year, three Surveyors of Lumber and Measurers of Wood and Bark for one year, and a Tree Warden for one year.

In voting under this article the Polls may be closed not earlier than four o'clock P. M.

Article 2. To fix the compensation of the Collector of Taxes.

Article 3. To determine what sum of money shall be

raised to defray the necessary and usual charges and expenses of the Town for the year 1946 and make appropriations for the same.

Article 4. To see if the Town will vote to appropriate the sum of one thousand dollars for the Maintenance of Road Machinery to keep road machinery in operation, said amount to be transferred from the Road Machinery account.

Article 5. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1947, and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

Article 6. To see if the Town will vote to fix the compensation of the members of the Merrimac Bureau of Old Age Assistance who may or may not be members of the Board of Public Welfare, said compensation to be paid from any available funds granted by the Federal Government for Administrative purposes.

Article 7. To see if the Town will vote to raise and appropriate a sum of money to be placed at the disposal of the Playground Commission to be used at their discretion on the playground during the current year.

Article 8. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to sell at public auction, after first giving notice of the time and place of sale by posting such notice of sale in some convenient and public place in the Town fourteen days at least before the sale, property heretofore taken or which may be taken by the Town under Tax Title procedure, provided that the Town Treasurer with the approval of the Selectmen or their authorized agent may at the time of such public auction reject any bid which they may deem inadequate, or may after such auction has been held sell such property

provided that in their estimation an adequate offer may be made.

Article 9. To see if the Town will vote to raise and appropriate the sum of Three Thousand Five Hundred Dollars ($3,500.00) to be expended by the Playground Commission for the purpose of building, draining and grading a baseball diamond at the Locust St. Playground.

Article 10. To see if the Town will purchase or accept a gift of land for the purpose of constructing a school building thereon or take any action relative thereto.

Article 11. To see if the Town will vote to appropriate $40,000.00 of the excess and deficiency fund for the purchase of bonds as authorized by Chapter 5 of the Acts of 1943, the proceeds of the sale of such bonds to be appropriated for a new school building.

Article 12. To see if the town will vote to apply the proceeds of the sale of the war bonds now owned by the town, when sold, to the cost of the proposed school building.

Article 13. To see if the Town will authorize the Selectmen to petition for legislation to authorize the borrowing outside the debt limit for the construction of a school building.

Article 14. To see if the Town will pass a by-law to prohibit all night parking of automobiles on the streets of Merrimac.

Article 15. To see if the Town will vote to raise and appropriate a sum of money to be used under the supervision of the Selectmen for any necessary repairs to Tax Title Possessions or other expense of same.

Article 16. To see if the Town will vote to raise and appropriate or transfer from available funds in the treasury, a sum of money for the purchase of war bonds or other bonds that are legal investments for savings banks, in order to establish a post-war rehabilitation fund, in accordance with the provisions of Chapter 5, Acts of 1943.

Article 17. To see if the Town will vote to raise and

appropriate the sum of Five Hundred Dollars ($500.00) to be expended on highway work on thickly settled streets.

Article 18. To see if the Town will vote to raise and appropriate the sum of Two Hundred and Fifty Dollars ($250.00) for the Board of Registrars Expense under Chapter 427 and Chapter 440 of Acts and Resolves of the General Court for the year 1938, said appropriation being made for the year 1946.

Article 19. To see if the Town will vote to raise and appropriate the sum of Two Hundred Eighty Dollars ($280.00) from the sale of Cemetery Lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "care, improvement and embellishment" of said Cemetery, according to Section 15 and Section 25 of Chapter 114 of the General Laws.

Article 20. To see if the Town will vote to appropriate the sum of Forty-six Hundred Sixty-five Dollars and Sixty-five cents ($4,665.65) from the Electric Light operating balance, to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1946.

Article 21. To see if the Town will vote to raise and appropriate a sum of money sufficient to meet such legal expenses as may occur due to suits pending against the town or take any action relative thereto.

Article 22. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 90, Highway Construction or Maintenance, or take any action relative thereto.

Article 23. To see if the Town will vote to raise and appropriate a sum of money sufficient to make necessary repairs in or on the Town Hall or take any action relative thereto.

Article 24. To see if the Town will authorize the Assessors to use a sum not to exceed Ten Thousand Dollars ($10,000.00) from free cash in the treasury toward the reduction of the 1946 tax rate.

Article 25. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 81 and highway construction or maintenance, or take any action relative thereto.

Article 26. On petition of Lilla P. Laraway and fifteen others to see if the Town will vote to "Install a Fire Alarm Box at the corner of East Main Street and Lake Attitash Road, so called, or in the immediate vicinity thereof," and make the necessary appropriation therefor.

Article 27. On petition of Arthur D. Lockwood, and others, to see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars ($500.00) for the purpose of oiling West Shore Road, so called, from Bear Hill Road, easterly, toward Lake Attitash, a distance of approximately one-half mile.

Article 28. On petition of the Board of Fire Engineers to see if the Town will cover the outside walls, and paint the trim of the Central Fire Station, and make an appropriation for the same.

Article 29. On petition of the Board of Fire Engineers to see if the Town will purchase 500 feet of Fire Hose, and make an appropriation for the same.

Article 30. To see if the Town will vote to raise and appropriate a sum of money to be spent for the purpose of giving the veterans of World War II a homecoming testimonial and celebration.

Article 31. To see if the Town will vote to authorize the Board of Water Commissioners to set up a Depreciation Reserve on the Water Department's Capital Investment to take care of future depletions, or take any action relative thereto.

Article 32. On petition of John Shepard and others to see if the Town will vote to extend the water service including a hydrant or hydrants, as in the discretion of the Water Commissioners may prove advisable, from West

Main Street, through Westminster Road, Billings Road, Bellmore Road and Ridgefield Road, and to raise and appropriate a sum of money therefor.

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands at Merrimac this 28th day of January 1946.

RALPH L. BUZZELL,
KENNETH E. HASKELL,
HAZEN M. EMERY,
Selectmen of Merrimac.

A true copy. Attest.

EDWARD J. O'KEEFE, Constable.

By virtue of the above warrant to me directed, I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and place and for the purpose therein expressed.

EDWARD J. O'KEEFE, Constable

Merrimac, Mass., January 28, 1946.

REPORT OF THE FINANCE COMMITTEE

To the Citizens of the Town of Merrimac:

In accordance with the By-Laws of the Town of Merrimac and the General Laws of the Commonwealth of Massachusetts the Finance Committee recommend the following appropriations to be made for the year 1946:

Moderator, Salary		$ 12.00
Selectmen, Chairman, Salary	$ 450.00	
Selectmen, Clerk, Salary	125.00	
Selectmen, Other Member, Salary	100.00	
		$ 675.00
Selectmen's Departmental Expenses		$ 400.00
Welfare, Chairman Salary	$ 200.00	
Welfare, Clerk Salary	200.00	
Welfare, Other Member Salary	100.00	
		$ 500.00
Town Accountant Salary		2,080.00
Town Accountant Expenses		125.00
Treasurer Salary		500.00
Treasurer Expenses		700.00
Tax Collector Salary		875.00
Tax Collector Expenses		500.00
Assessors, Chairman, Salary	$ 360.00	
Assessors, Other two each $220.00	440.00	
		800.00
Assessors Expenses		425.00
Town Clerk Salary		225.00
Town Clerk Expenses		100.00
Registrars of Voters		112.50

Town Hall Maintenance:		
Janitor of Town Offices Salary	240.00	
Maintenance of Hall	1,200.00	
		1,440.00
Town Hall Repairs		100.00
Bonding Town Officers		315.00
Election Officers		220.00
Police		4,300.00
Fire Engineers:		
Chief Salary	150.00	
Clerk Salary	125.00	
Other Member Salary	100.00	
		375.00
Fire Department		3,500.00
Sealer of Weights and Measures Salary		100.00
Sealer of Weights and Measures Expenses		15.00
Inspector of Wiring Salary		90.00
Inspector of Wiring Expenses		5.00
Dog Officer to cover fees		150.00
Moth Department		1,025.00
Tree Warden		500.00
Town Forest		400.00
Forest Fire Warden		150.00
Board of Health		1,250.00
Health Nurse and Expenses		1,200.00
Inspector of Animals Salary		100.00
Inspector of Animals Expense		5.00
Inspector of Slaughtering Salary		20.00
Inspector of Slaughtering Expenses		5.00
Inspector of Milk Salary		20.00
Inspector of Milk Expenses		5.00
Essex County T. B. Hospital		711.93
Snow and Washouts		5,000.00
Sidewalks, Railings and Bridges		100.00

Rocks Bridge		625.00
Street Lights		4,306.77
State Aid		120.00
Public Welfare		5,000.00
Soldiers' Relief		3,600.00
Aid to Dependent Children		5,000.00
Old Age Assistance		28,000.00
School Committee:		
Chairman Salary	50.00	
Clerk Salary	75.00	
Other Member Salary	50.00	
		175.00
School Department		36,650.00
Public Library		1,000.00
Memorial Day		170.00
Vocational Aid		500.00
Lighting Town Buildings		358.88
Insurance		2,300.00
Reserve Fund		500.00
Interest		500.00
Cemeteries		2,000.00
Vital Statistics		90.00
Water in Town Buildings		298.05
Printing Town Reports		335.00
		$120,660.13

JOHN K. SARGENT,
WILLIAM H. FRANKLIN,
JAMES T. COLGAN,
HERMAN F. DAVIS,
Merrimac Finance Committee.

REPORT OF COLLECTOR OF TAXES

To the Citizens of the Town of Merrimac:

I submit herewith my report as Collector of Taxes for the year ending December 31, 1945.

To comply with the new state law the real estate bills for the year 1946 will be itemized and a separate bill will be issued for each parcel of property.

I wish to thank all the various officials and citizens for their cooperation during the past year.

Respectfully submitted,

WILFRED G. JOURNEAY,
Collector of Taxes.

1943 Personal Property

Outstanding	$77.85	Cash turned over	$73.35
		Abated	4.50
	$77.85		$77.85

1943 Moth

Outstanding	$1.30	Cash turned over	$ .70
		Abated	.60
	$1.30		$1.30

1943 Real Estate

Outstanding	$3,625.06	Cash turned over	$3,465.58
Journal Debit	20.52	Abatements	123.75
		Tax Title	56.25
	$3,645.58		$3,645.58

1944 Poll

Outstanding Jan. 1, 1945	$16.00	Cash to Treas.	$8.00
		Abatements	8.00
	$16.00		$16.00

1944 Personal Property

Outstanding Jan. 1, 1945	$674.67	Cash to Treas.	$576.63
		Abatements	21.50
		Outstanding	76.54
	$674.67		$674.67

1944 Auto Excise

Outstanding Jan. 1, 1945	$40.98	Cash to Treas.	$34.55
		Abatements	6.43
	$40.98		$40.98

1944 Real Estate

Outstanding Jan. 1, 1945	$12,592.63	Cash to Treas.	$9,594.78
		Tax Title	53.75
Journal Debit	.02	Abatements	217.60
		Outstanding	2,726.52
	$12.592.65		$12,592.65

1944 Moth

Outstanding Jan. 1, 1945	$22.12	Cash to Treas.	$18.10
		Outstanding	4.78
Journal Debit	.76		
	$22.88		$22.88

1945 Personal Property

Commitment	$4,829.58	Cash to Treas.	$4,069.38
		Abatements	52.50
		Outstanding	707.70
	$4,829.58		$4,829.58

1945 Poll Taxes

Commitment	$1,252.00	Cash to Treas.	$1,080.00
		Abatements	158.00
		Outstanding	14.00
	$1,252.00		$1,252.00

1945 Auto Excise

Commitments	$2,684.01	Cash to Treas.	$3,782.08
	524.83	Abatements	14.71
	283.97	Outstanding	211.97
	354.62		
Dec. 30 Comm.	160.13		
Refund	1.20		
	$4,008.76		$4,008.76

1945 Moth

Commitment	$86.45	Cash to Treas.	$66.85
		Abatement	5.00
		Journal Credit	.60
		Outstanding	14.00
	$86.45		$86.45

1945 Real Estate

Commitment	$69,347.46	Cash to Treas.	$55,841.74
	294.00	Abatements	2,676.91
Journal Debit	.60	Tax Title Addings	1,004.64
Refunds	64.00	Outstanding	10,172.77
	$69,706.06		$69,706.06

VOTE FOR OFFICERS, ANNUAL ELECTION

March 5, 1945

Votes Cast (302 Men, 314 Women), Total 616

Moderator, for one year:

Clifford R. Howe, Forest Street.	419
Clement L. Lockwood, Woodland St.	159
Blanks	38

Town Clerk, for one year:

C. Howard Phillips, Church St.	488
Blanks	128

Selectmen, for one year:

Ralph L. Buzzell, School St.	399
Hazen M. Emery, Judkins Ct.	354
Kenneth E. Haskell, Heath Rd.	362
Ernest E. Hewson, Woodland St.	83
J. Arthur Ollis, East Main St.	188
George E. Smith, Broad St.	76
Blanks	386

Board of Public Welfare, for one year:

Harriett F. Bigelow, River Rd.	316
Matthew J. Cummings, Nichols St.	121
Hazen M. Emery, Judkins Ct.	382
Ernest E. Hewson, Woodland St.	119
J. Arthur Ollis, East Main St.	211
Ellen M. Wallace, Central St.	309
Blanks	390

Assessor, for three years:

Clifford R. Howe, Forest St.	510
Blanks	106

Treasurer, for one year:

Roy C. Journeay, Prospect St.	505
Blanks	111

Collector of Taxes, for one year:

Wilfred G. Journeay, Grove St.	509
Blanks	107

School Committee, for three years:

Philip C. Means, Main St.	241
Annie L. Tucker, Locust St.	326
Blanks	49

Trustees of Cemetery, for three years:

Clifton V. Bixby, High St.	139
E. Clifton Hargraves, Currier Ave.	400
Blanks	77

Trustee of Kimball Park, for three years:

Herbert C. McIlvin, Main St.	322
George S. Nelson, Main St.	185
Blanks	109

Library Trustees, for three years:

Beulah P. Blackden, Sawyer St.	204
Grace F. Gibbs, Locust St.	313
Agnes H. Powers, Pleasant St., Port	171
Abbie W. Sargent, School St.	299
Blanks	245

Light Commissioner, for three years:

Ulysses N. Corson, West Main St.	264
Charles A. Lancaster, Lincoln St.	281
Blanks	71

Water Commissioner, for three years:

Ulysses N. Corson, West Main St.	250
Charles A. Lancaster, Lincoln St.	287
Blanks	79

Constable, for one year:

Leon L. Dow, Mechanic St.	360
George W. Goldsmith, School St.	352
Alden B. Morse, Main St.	295
Edward J. O'Keefe, Central St.	390
Clayton K. Turner, Woodland St.	118
Blanks	333

Surveyors of Lumber and Measurers of Wood and Bark, for one year:

Ralph L. Buzzell, School St.	349
George R. Hoyt, Birch Meadow Rd.	303
Henry D. Lay, West Main St.	148
Richard E. Sargent, Bear Hill Rd.	322
Edson C. Walker, Birch Meadow Rd.	340
Blanks	386

Tree Warden, for one year:

Matthew J. Cummings, Nichols St.	202
Samuel C. Doust, Church St.	337
Blanks	77

Playground Commission, for five years:

Theodore R. Chase, Church St.	159
Leon L. Dow, Mechanic St.	195
John W. Kirkpatrick, Grove St.	187
Blanks	75

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

TOWN OF MERRIMAC

1945

SCHOOL REPORT

In accordance with custom and with the Acts of the General Court, 1859, Chapter 57, we herewith submit to you the 76th annual printed school report.

WILLARD T. KELLY, Chairman.
ANNIE L. TUCKER, Secretary
HOWARD L. DeLONG,
School Committee.

SCHOOL OFFICERS

John C. Page, Ed. D., Superintendent of Schools
Address: West Newbury Tel. W. N. 52

Margaret R. Sawyer, Secretary
Address: West Newbury

Alexander M. Sullivan, Supervisor of Attendance
Address: Locust Street

A. Frances Davis, M. D., School Physician
Address: 16 Main Street

Ramona H. Hewson, R. N., School Nurse
Address: 10 Woodland Street

R. B. Larkin, D. M. D., Director School Dental Clinic
Address: Haverhill

SCHOOL CALENDAR

(Continued From 1944 Town Report)

Winter term: January 2, 1946 to February 21, 1946.
Third term: March 4, 1946 to April 26, 1946.
Spring term: May 6 to June 14, 1946 (Centre and Port)
Prospect Street graduation, Tuesday evening, June 18, 1946

Merrimac High School graduation, Thursday evening, June 20, 1946.

Fall term: Registration Day, September 3, 1946—for all entering pupils.
September 4, 1946 to December 20, 1946.

Winter term: January 2, 1947 to February 21, 1947 (High and Prospect).
January 6, 1947 to February 21, 1947 (Centre and Port).

Schools also close on the following days: Patriots' Day, April 19; Memorial Day, May 30; Essex County Teachers' Convention, November 1; Armistice Day, November 11; Thanksgiving Recess, November 28 and 29.

NO SCHOOL SIGNAL

7.15 A. M. 11-11 long pause 1	No school in grades only
7:15 A. M. 11-11-11	No school in all schools
11.20 A. M. Same signal	One session.
12.30 P. M. Same signal	No school in afternoon

Also announced over Station WLAW.

DIRECTORY OF SCHOOL STAFF—OCTOBER, 1945

Position		Training	Total Years Experience	Years In Merrimac
High School				
Prin., Science, Math.	Isaiah Chase	A. B. 1930, A. M. 1932, Harvard	9	8
English	Isabelle M. Phelan	B. S. in Ed. 1941, Tufts	2.6	2.6
French and Latin	Dorothy Kyros	B. S. in P. A. L. 1942, Boston Univ.	2	2
History	Sophie Gagalis	B. S. E. 1944, Lowell	0	0
Commercial	Norma R. Litvack	B. S. E. 1945, Salem	0	0
Prospect Street School				
Prin., Grade 8	Helen R. Donaghue	Bridgewater Normal, 1929	10	3.2
Grade 7	Cornelia E. Wolfe	A. B. 1931, Boston University	5	0
Centre School				
Prin., Grade 6	Angeline C. Shaheen	North Adams Normal, 1926	16	5.5
Grade 5	Marion E. Journeay	Portsmouth Training, 1912	32	8
Grade 4	Mary C. Burns	B. S. E. 1943, Lowell	2	2
Grade 3	Sarah B. Titcomb	Salem Normal, 1905	31.5	24
Grade 2	Helen K. Manning	Bridgewater Normal, 1918	21	18.5
Grade 1	Elaine W. Blackden	Aroostook Normal, 1923	19	9
Grade 1, Overflow American Legion Home	Ethel B. Whiting	A. B. 1913, Bates	0	0
Merrimacport School				
Ind. Arts Class	Howard G. Patchett	B. A. '14, Union: M. A., '26, Clark	23	14
Drawing Teacher	Effie Knapp	Massachusetts School of Art	0	0
Music Teacher	Doris C. Currier	Institute of Music Pedagogy	23.5	14
Physical Ed. Teacher	Mary Elizabeth Walker	B. S. E. 1944, Lowell	1	0

CONTINUED CONGESTION IN THE PRIMARY GRADES

Again it is necessary to report the congestion in the elementary grades. Six teachers and six rooms are insufficient for the education of the children of the first six grades of Merrimac. On September 27 another temporary palliative was found through the kindness of the local Post of the American Legion in allowing the use of the American Legion Home for part of the first grade. The class was taken over by Mrs. Ethel Whiting of Merrimac.

ENROLLMENT

On the first of October the enrollment of the Merrimac public schools was 367, distributed as follows: At Centre (plus overflow at American Legion Home) 205, at Prospect Street 63, at Merrimacport (special) 8 (15 later), at High school 91 (37 girls and 54 boys). Further distribution was: At Centre (plus overflow), Mrs. Blackden and Mrs. Whiting (Grade 1) 40; Mrs. Manning (Gr. II) 29; Miss Titcomb (Gr. III) 42; Miss Burns (Gr. IV) 34; Mrs. Journeay (Gr. V) 26; Mrs. Shaheen (Gr. VI) 34; At Prospect Street, Mrs. Wolfe (Gr. VII) 33; Mrs. Donaghue (Gr. VIII) 30. At High School, (Gr. IX) 34; (Gr. X) 22; (Gr. XI) 15; (Gr. XII) 18; (Post-Graduates) 2.

TEACHING STAFF

At the end of the school year in June Mr. Chauncey D. MacKay resigned, to go to Littleton, Massachusetts, after seventeen years as Principal of Merrimac High School. Fortunately Mr. Isaiah Chase was able to get a discharge in time to take over in September after a few days of substitution by the superintendent. Mr. Chase had left the Merrimac High School staff on a leave of absence on October 16, 1942 to become a Chief Petty Officer (Specialist G) in the gunnery school of the United States naval training school at Pensacola, Florida; he is too well known in Merrimac High School to need introduction. First Mr. Chase served in the department of French and Latin, then in

English with elementary science, and now in mathematics and science, as principal. In the commercial department of the High School in the place of Mrs. MacKay, Miss Norma Litvack of Lynn was elected for September. Miss Litvack is a graduate of the commercial department of Salem Teachers College, 1945, with a scholastic record high in her class. In the social science department of the high school Miss Roberta C. Annon resigned at the end of the school year after twelve years of service to accept a position in Newburyport High School. For the social science position beginning the fall term Miss Sophie Gagalis of Methuen was elected. Miss Gagalis is a graduate of Lawrence High School, 1940, and of Lowell Teachers College, 1944, with the B. S. degree in Ed. In 1945 she obtained her Master's degree in the social sciences from Columbia. At the Prospect Street School Miss Ruth L. Irwin resigned at the end of the school year in June and married Lt. Col. Alfred M. Mahoney. To the seventh grade position Mrs. Cornelia E. Wolfe of Merrimacport was assigned. Mrs. Wolfe is a graduate of Reading High School, 1926, and of Boston University, C. L. A., 1931, with the A. B. degree. For four years she taught at Farmington Junior High School and for one year at the Roosevelt Junior High School in Melrose. Mrs. Ethel Whiting, teacher of the first grade overflow at American Legion Home, is a graduate of Merrimac High School, 1908, and of Bates College, 1913, with work in 1919 at Harvard Summer School. For the last three years she has substituted as needed in the Merrimac public schools. Beginning in September the new supervisor of art in the four towns of the district (following Miss Judith Cressy) has been Miss Effie Knapp of Newbury. Miss Knapp prepared at the Massachusetts School of Art, Boston. During the summer of 1945 she studied at Clark University. Art work comes Thursdays at Centre School and Prospect Street, and Friday mornings at the High School and Port. A new position in Merrimac beginning in September is that of supervisor of physical education in all grades below the high school. To this position Miss Mary E. Walker of Bradford was appointed. Miss Walker is a graduate of

Haverhill High School, 1940, and of Lowell Teachers College, 1944, with the B. S. degree in Ed. During the preceding school year she was supervisor of elementary physical education in West Newbury. This year her duties extend throughout the district. The Merrimac days are Monday at Centre School and Tuesday mornings at Prospect Street and the Port. The teacher in fifth-grade Conservation and Nature Lore, under the Massachusetts Audubon Society, has been Miss Shirley B. Howard, beginning in the fall of 1945. In Merrimac the work comes on alternate Thursdays, from 10.30 to 11.30.

GRADUATIONS

On Monday evening, June 18, at Sargent Hall, a class of 26 pupils, consisting of 11 boys and 15 girls (exactly as in 1943 and 1944) graduated from the eighth grade. The honor pupils were Ethel Dwinnells, Priscilla Emery, Kenneth Floyd, Sheila Flynn, Virginia Gleed, Corinne Hall, Nancy Harrison, Virginia Heath, Dorothy Jerome, and Manford Palmer. Diplomas were presented by Mrs. Edgar R. Tucker. The program was a patriotic feature entitled "The Guiding Light." The class motto was "Our Guiding Light—Education."

On Wednesday evening, June 20, at Sargent Hall, a class of 18 pupils, consisting of 10 boys and 8 girls, graduated from the Merrimac High School. Three of the boys, Kenneth Blackden, Charles Davis, and Robert Saulnier, were in active service; the diplomas were received by the parents. The valedictory was by Barbara Hall and the salutatory by Margery Clark. The diplomas were presented by Mr. Willard T. Kelly. High school honors and awards will be found in the principal's report.

Although eighteen high school graduates is less than the average number of recent years, it indicates, when compared to the year preceding, a swing back to more nearly normal conditions.

GENERAL SCHOOL NOTES

During 1945 the sales of war stamps and bonds made directly through the schools to pupils and teachers of Merrimac amounted to $2,255.20.

On February 2, Mrs. Mary Carr Baker of the Massachusetts Department of Public Health addressed the high school pupils, and on February 5 the pupils at Prospect Street School.

On February 15 Miss Kyros, Miss Annon, Mrs. Donaghue, Miss Irwin and the superintendent attended the Intercultural Workshop Institute at Lynn.

All schools closed on April 13 in memory of the death of the president on the preceding day.

The annual standardized achievement test survey was made in May throughout the grades from two to eight.

At the high school the pre-induction and other primarily war-time courses were not continued in the fall, but a study of Latin America is still being featured, together with Spanish in the language department. A study of the Far East will follow the study of Latin America. The nursing room at the high school is being equipped as an office for the principal. The World News Map of the Week extended throughout the year. High school activities during the year included the senior play of the class of 1945, "Summer Rash," on January 12, and the senior play of the class of 1946, "Busy As a Beaver," on December 14, both at Grange Hall; on May 4 the Junior Prom at Sargent Hall, and the Reception on May 22. At Grange Hall a recreational night once a week starting November 29 was being arranged through Mr. Lionel Lambert for boys and girls of Merrimac, fourteen years or older.

On Wednesday evening, September 19, the local Grange entertained the school staff. Mr. Roland D. Sawyer spoke to the young people on building character.

During 1945, religious education continued under the conditions of Chapter 423 of the Acts of 1941. Pupils whose parents requested it in writing were excused from school for one hour on Monday afternoons for religious instruction. The following numbers enrolled: From Grade IV—16; Grade V—21; Grade VI—16. Also 21 seventh grade pupils. The instructors were Mrs. L. F. Powers and Mrs. T. R. Chase.

In the fall there were three boys attending the Charles W. Arnold Trade School in Haverhill, and one man studying at the Lynn Independent Industrial Shoemaking School.

On Thursday, September 27, Inspector Higgins from the Registry of Motor Vehicles showed films on safety at the High School at 9.40, at Prospect Street at 11.00, and to an assembly of Centre and Port pupils at Sargent Hall at 1.00.

With the end of gas rationing, Union Teachers Meetings were resumed in the fall, and on November 14 there was an English conference of Merrimac and West Newbury junior and senior high school teachers.

At the High School and Prospect Street a few Studidisc Classroom Recordings have been added for literature and United States history.

At Prospect Street School the old Compton's Pictured Encyclopedia has been turned in for a new edition.

In the fall Mr. Alexander M. Sullvan resumed his former duties as supervisor of attendance.

The school dental clinic, following the death of Dr. Cleary, continued with Dr. R. B. Larkin of Haverhill, and with Mrs. Clara T. Anderson, dental assistant.

Throughout 1945 the Community School Lunch Milk Program (FDA) continued in the schools.

An epidemic of mumps interfered with the first grade attendance during the middle of May, and an epidemic of

measles interfered with the second grade attendance beginning the middle of November and extending well into December.

On December 19 the P. T. A. and Centre School teachers sponsored a Christmas party for the Centre and Port pupils; the Christmas festivities of the Prospect Street School were in the hall on the evening of the following day.

TRANSPORTATION

On the first of October, 125 of the 367 Merrimac Public school pupils (34.1%) were transported regularly by the Massachusetts Northeastern Transportation Company. This included 30 of the 91 High School pupils, 21 of the 63 Prospect Street School pupils, 66 of the 205 Centre School pupils, and all of the 8 (15 later) Port School pupils. From Birchmeadow there were 30, from Bear Hill and Lake Attitash 47, and from the Port 48.

REPORT OF SCHOOL NURSE

Dr. John C. Page, Superintendent of Schools, and Members of the School Committee:

My report is herewith submitted dating from January 1, 1945 to December 31, 1945.

Number of School visits	127
Number of Home visits	80
Number of Pupils weighed and measured	361
Number of Pupils examined by Dr. Davis (annual physical examination) Nurse assisting	361
Number of First Aid Treatments	168
Number of Pupils with defective vision (parents notified)	32
Number of Corrections	7

On April 2, 23, May 14th and June 5th the toxoid clinics were held at the Centre School under the direction

of Dr. Davis, to immunize children for the prevention of Diphtheria.

Number of Pre-School children attending 5
Number of School Children attending 22

The Pre-School Clinic was held May 28th and June 4th at Centre School under the direction of Dr. Davis.

Number attending 17

The Red Cross Home Nursing Class was resumed in January for girls of the Junior and Senior Classes of the High School and was taught (2) periods a week for the remainder of the school year. Those having the required number of hours (30) and passing the examination, received 1-5 of a unit credit and were awarded Red Cross Home Nursing Certificates and Pins. The girls completing the course were : Velma Collins, Dorothy J. Franklin, Emelyn M. Joudrey, Lorna Jacques, Yvonne H. Metcalf, Betty Ann Piper, Phyllis T. Scherbon, Nellie M. Stewart and Robina E. Wallace.

Respectfully submitted,

RAMONA H. HEWSON, R. N.,
School Nurse.

REPORT OF THE SCHOOL DENTAL CLINIC

On October 3, 1945, the school dental clinic started functioning again under the direction of Dr. Richard B. Larkin.

From October 3, 1945 to December 19, 1945, the following work was done at the clinic:

180 Examinations.
120 Silver Fillings.
21 Medicinal Fillings.
14 Porcelain Fillings.
20 Extractions.

There were 29 Dental Certificates given to pupils having their work done and completed at the dental clinic.

Respectfully submitted,

CLARA T. ANDERSON,
Dental Assistant.

REPORT OF THE SUPERVISOR OF ART

Design, color and composition have been studied by all the grades in the Merrimac Schools. It is hoped that through this knowledge the student will become more sensitive to and appreciative of everything that is beautiful and well designed.

The techniques of water color, poster paints, crayon, and cut paper are practiced that the child may become better acquainted with the language of this graphic art.

Grades Seven and Eight have designed book jackets and booklets for book week, illustrations, and effective Christmas greeting cards. Grades Five and Six have shown much originality in their illustrations, designs and cut paper work. Animal and figure drawing has been studied by the Fourth Grade. Color, perspective and composition entered into the Indian mural made by the Third Grade. Grade Two made a colorful Indian village for their sand table. Both Grades One and Two have had opportunity to express their personal experiences freely in different mediums. They have learned to draw simple objects by using the basic shapes.

In the Port School some handwork has been done, and a mural has been started, designed wholly by basic shapes.

Color design and figure drawing has been studied by the freehand drawing students of Merrimac High School. Student poses were enjoyed by this group. The Fashion Design students have sketched many original designs, and are planning a fashion layout. In crafts, pins and bookends have been made from wood. Some work in clay has

been done. The Senior Mechanical Drawing Class is designing floor plans for a house of their own creation.

EFFIE KNAPP.

REPORT OF SUPERVISOR OF PHYSICAL EDUCATION IN THE ELEMENTARY AND JUNIOR HIGH GRADES AND THE PORT SCHOOL

Physical Education like any other subject is taught on Grade Level. In the first grade the children are introduced to physical education through simple games and dances. As the child at this age has been sheltered and alone more or less in play, we want him to be able to play fairly and happily with children his own age. The children learn rhythm by following the beat of a tom-tom drum. The rhythm is changed from time to time and they soon learn to recognize one beat from another. The piano and records may also be used.

Story plays are an important part of the first grade program. These are daily activities exaggerated a great deal in movement. Children like these bcause they are familar activities. Making a Jack-O-Lantern or Playing in The Snow may be used.

In the second grade the games are more team-like in form. The activity is a little more strenuous than in grade one. The children are given responsibility in their games through captains and leaders. As the American Indian and His Life is a unit used in the second grade an Indian Dance, with the accompaniment of the tom-tom drum, is taught.

In grades three and four the children are given more difficult games involving more rules and a great deal of vigorous activity. The boys and girls are often separated at this grade level so they may play games which are distinct favorites of each sex. Posture is emphasized beginning in grade three and four so formal marching is taught. In these grades mimetic exercises are substituted for formal exercises. Mimetic exercises are imitative movements.

of well known activities without the usual equipment. They are very closely related to story plays except that they are more formal and more attention is paid to the way in which the exercises are performed. We often mimic sailors and soldiers thus performing the activities these individuals must do.

In the fifth and sixth grades the boys and girls are separated a great deal. The games in these grades are all team-like in nature. Competition is stressed at this level. Relays are popular with both boys and girls. Last fall a soccer team composed of sixth grade boys was organized. Two games were played with West Newbury.

The girls had soft ball, newcomb and volley ball as fall sports.

In the Junior High Grades the boys and girls are separated. The boys enjoyed football and soccer as fall sports. Baseball was also played and will be continued this spring. A football team was organized and one game was played with the seventh and eighth grades of Salisbury. The girls enjoyed soft ball and volley ball as fall sports. These will be continued in the spring.

This winter Modern Dancing will be introduced. The girls will learn to walk, run, skip, jump, and leap to the beat of a tom-tom. As the girls progress they will be able to form simple dance patterns using dynamics, dimension, direction and focus.

Physical education, as one phase of education, has a distinct contribution to make toward the personal-social growth and development of the child; it represents a phase of the educational program providing unique situations and experiences through which social behavior, rather than anti-social behavior, can be learned and practiced.

MARY E. WALKER.

REPORT OF HIGH SCHOOL PRINCIPAL

Dr. John C. Page, Superintendent of Schools, and Members of the School Committee:

On October 1, 1945, there were 91 pupils enrolled in the high school, 37 boys and 54 girls.

The new principal wishes to take this opportunity to express his appreciation for the complete and systematic condition in which his predecessor, Mr. Chauncey D. MacKay, left the records of the school. School was thus opened in September without any confusion of details in spite of the suddenness of certain events.

A course in pre-induction training had been planned to start in September, but events changed these plans. Since the high school should be more concerned with education than with training, this course was dropped shortly after the opening of school. In its place two half-courses have been offered: one in Latin-American history, and one for the second half-year in the history of the Far East. This course is open to all students whereas the training course was for boys in the senior and junior classes only. A second year in Spanish was also offered this year to accompany the first-year course which was offered for the first time last year. In conformity with the best practices throughout the state, a student must take two years of a language in order to obtain graduation credit for either year.

The facilities for lunches at the high school are extremely limited; but on March 5, 1945, under the Community School Lunch Program sponsored by the United States Department of Agriculture, the school was able to offer to the students milk at two cents per half-pint bottle. This program has continued through the present school year. If facilities were available, a more complete luncheon could be served.

On December 14, 1945, the senior class presented the comedy "Busy As a Beaver." Under the capable direction of Miss Dorothy Kyros, head of the language depart-

ment, the play was a success both dramatically and financially.

Both the boys' and girls' basketball teams have new coaches this year. Miss Isabelle M. Phelan, the English teacher, who has had valuable experience in the sport at Jackson College, is doing a splendid job with the girls' team. The boys are coached this season by a volunteer citizen, Mr. James Tobin. Mr. Tobin deserves a great deal of credit for the time and energy he devotes to the boys. His knowledge of the game and ability to lead boys makes him invaluable.

To replace the Balfour Award the high school has adopted certificates of the National Honor Society. The Student Council paid the required registration fee. By the adoption of these awards the qualities of scholarship, good citizenship, and leadership of a larger number of students can be recognized.

Miss Beulah R. Hutchins won one of the prizes in the patriotic essay contest sponsored by Lorraine Post Auxiliary, V. F. W., and the Haverhill Gazette.

The girls of the newly formed Tri-Hi-Y club cleaned, painted, and redecorated the girls' section of the basement. This was a very worth-while project, and at the writing of this report several others are being planned. Miss Sophie Gagalis, the social-studies teacher, is the advisor of the club this year. Mr. Chase is the director of the Hi-Y club, which sent three members to the Two-State Older Boys' Conference at Pawtucket, R. I., on December 1, and 2, 1945.

A fund for the purchase of a 16mm sound movie projector has been accumulating for the past few years. The fund is now nearly large enough, and it is expected that shortly these machines will be on the market once more. The training programs of the armed forces have demonstrated beyond any possible doubt the great educational possibilities of this type of visual aid. It is therefore hoped

that the high school may soon be able to present educational and amusement programs on its own projector.

There were eighteen graduating members of the class of 1945. The class parts were awarded as follows:

Valedictory	Barbara Hall
Salutatory	Margery Clark
Class History	Anna Yurkovich
Class Will	Beulah Hutchins
Class Prophecy	Robert Saulnier
Class Gifts	Robert Frost
Class Poem	Maribelle Hartwell

Of the ten boys in the class the following were, at the time of writing of this report, in the armed services: Kenneth Blackden, Charles Davis, Robert Frost, Robert Saulnier, in the Navy; and Edward Mader in the Army.

I appreciate the sincere cooperation of Dr. Page and the Merrimac School Committee.

Respectfully submitted,

ISAIAH CHASE, Principal.

MERRIMAC HIGH SCHOOL

Class of 1945

Name	Course
John Melvin Allen	Commercial
Geraldine Enid Bishop	Commercial
Kenneth E. Blackden	Scientific Preparatory
Alva William Clark	General
Margery Temple Clark	College Preparatory
Charles Edmund Davis	Scientific Preparatory
Edward Joseph Denault	Scientific Preparatory
John H. Eaton	Scientific Preparatory
Robert Ward Frost	College Preparatory
Barbara Jane Hall	Commercial
Gertrude Aleatha Hamm	General

Maribelle Evelyn Hartwell ..... General
Beulah Ruth Hutchins ..... College Preparatory
Edward Phillip Mader ..... Scientific Preparatory
George Francis O'Keefe ..... Scientific Preparatory
Robert Joseph Saulnier ..... Scientific Preparatory
Doris Jeane Wade ..... Commercial
Anna Yurkovich ..... General

MERRIMAC HIGH SCHOOL

Class of 1945
Special Awards at Graduation

Readers Digest Award ..... Barbara Hall
Washington and Franklin Certificate .....Robert Saulnier
D. A. R. Good Citizenship Award ..... Beulah Hutchins
National Honor Society .....
Margery Clark, Robert Frost, Barbara Hall, Beulah Hutchins, Anna Yurkovich.

HONOR ROLL
1944-45

HIGH HONOR

(Names alphabetically arranged)

Velma Collins
Barbara Hall
Donald MacKay
Muriel MacKay
Lee Powers
Donald Saulnier
William Whiting
Violet Yurkovich

HONOR

Charles Cell
Margery Clark
Merrill Emery
Judith Flynn
Robert Frost
Thelma Gilmore
Beulah Hutchins
Muriel Lockwood
Onni Mustonen
Evelyn Nicol
JoAnn O'Brien
Maryjane Paul
Ann Ross
Robina Wallace
Sally Wilde
Anna Yurkovich

PERFECT ATTENDANCE
1944-45

Maryjane Paul
James Swenson

MERRIMAC HIGH SCHOOL
GIRLS AWARDED A LETTER IN BASKETBALL
1944-45

Geraldine Bishop, '45, Capt.
Judith Flynn, '47
Dorothy Franklin, '46
Gertrude Ham, '45
Maribelle Hartwell, '45
Beulah Hutchins, '45
Muriel Lockwood, '46
Betty Piper, '46
Sally Wilde, '48
Emelyn Joudrey, '46, Co-Mgr.
Nellie Stewart, '46, Co-Mgr.

BOYS AWARDED A LETTER IN BASKETBALL
1944-45

John Allen, '45
Kenneth Blackden, '45
Charles Cell, '46
Charles Davis, '45
Merrill Emery, '46
Robert Frost, '45 Captain
Everett Ryerson, '46
Donald Saulnier, '46
Edward Denault, '45, Mgr.

BOYS AWARDED A LETTER IN BASEBALL
1944-45

John Allen, '45
Kenneth Blackden, '45
Charles Cell, '46
Charles Davis, '45
John Eaton, '45
Robert Frost, '45
Edward Mader, '45
Onni Mustonen, '47
Everett Ryerson, '46
Donald Saulnier, '46
William Whiting, '48
Donald MacKay, '47, Mgr.

GRADUATES OF EIGHTH GRADE, 1945

Roland Henry Bisson, Jean Hildred Boyer, Joanne Clark, John Richard Connor, Richard Edward Donahue, *Ethel Dwinnells, *Priscilla Jean Emery, *Kenneth Herbert Floyd, *Sheila Ann Flynn, Vera Lorraine Franz, *Virginia

Ann Gleed, John Ivan Glennie, Amelia Caroline Gortot, *Corinne Geneva Hall, *Nancy Ruth Hanson, JoAnn Aldea Hart, *Virginia Frances Heath, Lydia Ann Hebert, *Dorothy Barbara Jerome, William Joseph Lamb, William Charles Lavalley, June Ella Morgan, *Manford Herbert Palmer, Joseph Frank Romeo, William Vasily Scherbon, George Henry Wallace.

*Honor pupils.

INDUSTRIAL ARTS GRADUATES, 1945

None

ATTENDANCE HONOR ROLL

HIGH SCHOOL: See principal's report.

PROSPECT STREET SCHOOL: Charlotte Black, Jean Boyer, **Priscilla Emery, Manford Palmer.

CENTRE SCHOOL:

Grade 6—****Charles Bison, **William Franklin.
Grade 5—Richard Emery, Harold Ford, Richard Noone.
Grade 4—Edgar Sargent.
Grade 3—none.
Grade 2—none.
Grade 1—none.

MERRIMACPORT SCHOOL: none.

*Honor Pupil.
****Not absent for 4 years, September, 1941 to June, 1945.
**Not absent for 2 years, September, 1943 to June, 1945.

1945 FINANCIAL SUMMARY

Regular school appropriation	$ 34,375.00
Refunded dog tax	262.90
Total available for schools	$ 34,637.90

Total expenditures		34,635.86
Balance		$ 2.04

Reimbursements:		
Supt. Schools	$ 483.33	
General School Fund, Part I	3,345.00	
General School Fund, Part II	3,546.83	
Tuition local schools	135.50	
H. S. Transportation	6.00	
Tuition, transp. state wards	822.32	
All other	15.13	
	$ 8,354.11	

Total expenditures in 1945	$ 34,635.86
Total reimbursements in 1945	8,354.11
Total from taxation in 1945	$ 26,281.75

SUMMARY OF EXPENSES, 1945

General Control		
School committee expenses	20.10	
Supt. Schools' salary	950.00	
Secretary's salary	325.00	
Supt.'s travel expense and office cost	225.00	
Law enforcement	167.25	
		$ 1,687.35
Cost of Instruction		
Teachers and substitutes	$ 21,726.35	
Drawing, music, phys. education, and nature study teachers	1,108.47	
Service pension fee	18.19	
Text books	481.29	
Supplies	1,262.53	
		$ 24,596.83

Cost of Operation		
Janitors' salaries	$ 1,815.92	
Fuel	1,981.83	
Jan. supplies, cleaning, etc.	158.32	
		$ 3,956.07
Maintenance		$ 719.77
H. S. Athletics		199.25
Libraries		200.21
Health		603.02
Transportation		2,472.50
Equipment		98.77
Miscellaneous		102.09
		$34,635.86

1946 FINANCIAL ESTIMATES

General Control		
School committee expenses	$ 25.00	
Supt. Schools' salary	1,000.00	
Secretary's salary	350.00	
Supt.'s travel expense and office costs	225.00	
Law enforcement	215.00	
		$ 1,815.00
Cost of Instruction		
Teachers and substitutes	$ 22,866.66	
Drawing, music, phys. education, and nature study teachers	1,450.00	
Text books	600.00	
Supplies	1,000.00	
		$ 25,916.66
Cost of Operation		
Janitors' salaries	$ 1,920.00	
Fuel	2,000.00	
Jan. supplies, cleaning, etc.	300.00	
		$ 4,220.00

Maintenance		$ 900.00
H. S. Athletics		200.00
Libraries		100.00
Health		625.00
Transportation		2,587.50
Equipment		150.00
Miscellaneous		135.84
		$ 36,650.00

Estimated Reimbursements:		
Supt. Schools	$ 483.33	
General School Fund, Part I	3,590.00	
General School Fund, Part II	3,356.99	
Tuition and transp. state wards	653.43	
Tuition local schools	60.00	
	$ 8,143.75	
Estimated expenditures in 1946		$ 36,650.00
Estimated reimbursements in 1946		8,143.75
Estimated total from taxation in 1946		$ 28,506.25

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